

# Exhibit 313

*United States of America ex rel. Ven-A-Care of the Florida Keys, Inc., et al.*  
*v. Dey, Inc., et al.*, Civil Action No. 05-11084-PBS

**Exhibit to the August 28, 2009 Declaration of Sarah L. Reid in Support  
of Dey's Opposition to Plaintiffs' Motion for Partial Summary Judgment**



DEY LABORATORIES

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## DEY LABORATORIES

### Sales Commentary January 1995

Monthly net sales were outstanding at \$13.2 million compared to the budget of \$ 10.8 million and compared to prior year of \$10.8 million. This month's achievement sets a new record for Dey with Gross Sales exceeding \$20 million for the first time.

We booked a portion of a special promotional order of Albuterol for Cardinal Health in January, contributing a little over \$2 million to this record total. A second portion will be billed in February.

Cromolyn, Albuterol, Isoetharine, Acetylcysteine and DEY-PAK® were all above budget on unit sales. Only Metaproterenol units were below budget (by 5%) for the month.

The colds and flu season, and winter weather, have begun in the U.S. and all market segments are stocking up, anticipating February and March demand for products.

It will be important to maintain higher than budgeted sales in the first half of this year due to foreseeable delays in approval for the new products, Beclomethasone AQ and Cromolyn Nasal spray. The Beclomethasone ANDA should be submitted by mid-February with the Cromolyn following in May. There is a slim chance of FDA approval of Beclomethasone in late 1995, but more likely in 1996.

We are finalizing details on private labeled Albuterol syrup (MOVA) and Genpharm products (5) and hope to begin marketing these by the start of the second quarter.

Considering our aggressive start, February sales are anticipated to be in the range of \$10 - 12 million.

CAR:njk

DL-TX 84344

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Dey Laboratories  
Sales in Shelf Cartons and Dollars  
December, 1995 and 1994

Prepared By: S. Gemo  
Filename: 95YTD SALES  
Last Update: 02/01/95

SALES IN SHELF CARTONS								
Product	CURRENT MONTH				YEAR-TO-DATE			
	1995 Actual	1994 Actual	% Change	1995 Budget	1995 Actual	1994 Actual	% Change	1995 Budget
NEW PRODUCTS	0	0	N/A	0	0	0	N/A	0
CROMOLYN SODIUM	87,342	0	N/A	72,542	87,342	0	N/A	72,542
ACETYLCYSTEINE	32,169	38,163	-15.71%	29,469	32,169	38,163	-15.71%	29,469
ALBUTEROL	774,423	567,807	36.39%	528,711	774,423	567,807	36.39%	528,711
ISOETHARINE	11,596	11,839	-2.05%	9,307	11,596	11,839	-2.05%	9,307
METAPROTERENOL	42,490	53,479	-20.55%	44,635	42,490	53,479	-20.55%	44,635
SODIUM CHLORIDE	109,753	111,522	-1.59%	87,490	109,753	111,522	-1.59%	87,490
MDD SODIUM CHLORIDE	(24)	1,357	-101.77%	0	(24)	1,357	-101.77%	0
PURIFIED WATER	266	337	-21.07%	214	266	337	-21.07%	214
OTHER	0	0	N/A	0	0	0	N/A	0
	1,058,015	784,504	34.86%	772,368	1,058,015	784,504	34.86%	772,368

SALES IN DOLLARS (NET)								
Product	CURRENT MONTH				YEAR-TO-DATE			
	1995 Actual	1994 Actual	% Change	1995 Budget	1995 Actual	1994 Actual	% Change	1995 Budget
NEW PRODUCTS	0	0	N/A	250,000	0	0	N/A	250,000
CROMOLYN SODIUM	3,094,062	0	N/A	2,618,318	3,094,062	0	N/A	2,618,318
ACETYLCYSTEINE	632,667	767,333	-17.55%	521,661	632,667	767,333	-17.55%	521,661
ALBUTEROL	8,709,293	8,747,597	-0.44%	6,763,789	8,709,293	8,747,597	-0.44%	6,763,789
ISOETHARINE	52,217	63,349	-17.57%	41,686	52,217	63,349	-17.57%	41,686
METAPROTERENOL	278,788	422,587	-34.03%	301,287	278,788	422,587	-34.03%	301,287
SODIUM CHLORIDE	1,055,907	1,118,874	-5.63%	815,577	1,055,907	1,118,874	-5.63%	815,577
MDD SODIUM CHLORIDE	(492)	30,778	-101.60%	0	(492)	30,778	-101.60%	0
PURIFIED WATER	2,394	3,521	-32.01%	1,820	2,394	3,521	-32.01%	1,820
OTHER	0	0	N/A	0	0	0	N/A	0
	13,824,836	11,154,039	23.94%	11,314,138	13,824,836	11,154,039	23.94%	11,314,138
Less:								
Cash Discounts	(361,000)	(225,000)	60.44%	(283,000)	(361,000)	(225,000)	60.44%	(283,000)
Administrative Fees	(97,000)	(56,000)	73.21%	(102,000)	(97,000)	(56,000)	73.21%	(102,000)
Medicaid Rebates	(138,000)	(80,000)	72.50%	(154,000)	(138,000)	(80,000)	72.50%	(154,000)
FINAL NET SALES	13,228,836	10,793,039	22.57%	10,775,138	13,228,836	10,793,039	22.57%	10,775,138

DL-TX 84345

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Day Laboratories  
Year-to-Date Sales By Part Number  
For the Years Ended December 31, 1995 & 1994

Prepared By: S. Gemo  
Filename: 65YTDLS  
Last Update: 02/01/95

Description	SHELF CARTONS				NET GROSS SALES			NET SALES			
	Actual YTD 1/95	Actual YTD 1/94	% Change	Budgeted YTD 1/95	Actual YTD 1/95	Actual YTD 1/94	% Change	Actual YTD 1/95	Actual YTD 1/94	% Change	Budgeted YTD 1/95
<b>NEW PRODUCTS:</b>											
Albuterol MDI	0	0	N/A	0	0.00	0.00	N/A	0.00	0.00	N/A	0.00
Beclomethasone AQ Nasal	0	0	N/A	0	0.00	0.00	N/A	0.00	0.00	N/A	0.00
Cromolyn Nasal 20 ml., singles	0	0	N/A	0	0.00	0.00	N/A	0.00	0.00	N/A	0.00
GenPharm Products	0	0	N/A	0	0.00	0.00	N/A	0.00	0.00	N/A	250,000.00
	0	0	N/A	0	0.00	0.00	N/A	0.00	0.00	N/A	250,000.00
<b>CROMOLYN SODIUM:</b>											
68902 20mg 2ml/3ml	62,090	0	N/A	50,796	1,885,622.84	0.00	N/A	1,763,563.05	0.00	N/A	1,422,268.00
68912 20mg 2ml/3ml	25,252	0	N/A	21,746	1,473,169.44	0.00	N/A	1,330,498.47	0.00	N/A	1,196,030.00
69002 20mg 2ml/3ml	0	0	N/A	0	0.00	0.00	N/A	0.00	0.00	N/A	0.00
Singles 28mg	0	0	N/A	0	0.00	0.00	N/A	0.00	0.00	N/A	0.00
<b>CROMOLYN TOTAL:</b>	<b>87,342</b>	<b>0</b>	<b>N/A</b>	<b>72,542</b>	<b>3,358,792.28</b>	<b>0.00</b>	<b>N/A</b>	<b>3,094,061.52</b>	<b>0.00</b>	<b>N/A</b>	<b>2,618,318.00</b>
<b>ACETYLCOSTEINE:</b>											
08104/18104 10% 4ML	7,874	9,392	-16.16%	7,758	197,043.48	235,160.19	-16.21%	130,048.70	171,666.94	-24.24%	116,370.00
08110/18110 10% 10ML	4,781	6,566	-27.19%	5,071	68,334.03	95,267.73	-28.27%	52,617.20	78,119.54	-32.65%	53,246.00
08130/18130 10% 30ML	1,415	1,726	-18.02%	1,205	58,295.58	70,772.94	-17.63%	39,640.99	51,664.25	-23.27%	30,125.00
08204/18204 20% 4ML	4,412	4,965	-11.14%	3,838	130,293.30	143,691.60	-9.32%	79,478.91	97,710.29	-18.66%	65,630.00
08210/18210 20% 10ML	5,682	8,222	-30.89%	5,636	96,593.52	141,587.94	-31.78%	67,815.46	107,606.83	-37.16%	70,450.00
08230/18230 20% 30ML	7,220	6,762	6.77%	5,260	359,754.05	326,146.41	10.30%	230,242.59	234,825.42	-1.95%	157,800.00
08200/18200 20% 100ML	785	530	48.11%	701	58,970.10	40,217.88	46.63%	33,023.26	25,739.44	28.30%	28,040.00
<b>ACETYLCOSTEINE TOTAL:</b>	<b>32,169</b>	<b>38,163</b>	<b>-15.71%</b>	<b>29,469</b>	<b>969,284.06</b>	<b>1,052,844.69</b>	<b>-7.94%</b>	<b>632,667.11</b>	<b>767,332.71</b>	<b>-17.55%</b>	<b>521,661.00</b>
<b>ALBUTEROL:</b>											
69703 .083% 3ML	598,207	461,596	29.60%	398,166	9,979,888.76	7,721,454.38	29.25%	5,320,955.21	6,017,734.42	-11.58%	3,981,860.00
69733 .083% 3ML	10,613	9,024	17.61%	9,396	129,227.70	110,473.20	16.98%	88,628.50	108,590.98	-18.38%	96,309.00
A69703 .083% 3ML	22,420	0	N/A	2,136	168,150.00	0.00	N/A	168,150.00	0.00	N/A	17,088.00
69760 .083% 3ML	138,071	97,187	42.07%	117,035	3,647,993.40	2,769,759.60	31.71%	3,039,543.19	2,621,271.62	15.96%	2,633,288.00
A69760 .083% 3ML	5,112	0	N/A	1,958	92,016.00	0.00	N/A	92,016.00	0.00	N/A	35,244.00
<b>ALBUTEROL TOTAL:</b>	<b>774,423</b>	<b>567,807</b>	<b>36.39%</b>	<b>528,711</b>	<b>14,017,275.86</b>	<b>10,601,687.18</b>	<b>32.22%</b>	<b>8,709,292.90</b>	<b>8,747,597.02</b>	<b>-0.44%</b>	<b>6,763,789.00</b>
<b>ISOETHARINE:</b>											
66103 .08% 3ML	4,463	4,424	0.88%	3,359	26,453.05	28,409.74	-6.89%	20,104.32	22,727.79	-11.54%	15,118.00
66405 .1% 5ML	2,144	1,212	76.90%	1,340	10,404.28	8,142.80	27.77%	7,491.06	6,839.95	9.52%	5,695.00
66003 .17% 3ML	4,462	5,407	-17.48%	4,055	29,484.39	37,416.25	-21.25%	21,803.65	29,184.67	-25.29%	18,248.00
65902 .25% 2ML	527	796	-33.79%	553	3,808.05	5,969.40	-36.21%	2,817.96	4,596.44	-38.69%	2,627.00
05212 1% .5ML	0	0	N/A	0	0.00	0.00	N/A	0.00	0.00	N/A	0.00
05214 1% .25ML	0	0	N/A	0	0.00	0.00	N/A	0.00	0.00	N/A	0.00
<b>ISOETHARINE TOTAL:</b>	<b>11,596</b>	<b>11,839</b>	<b>-2.05%</b>	<b>9,307</b>	<b>70,129.77</b>	<b>79,938.19</b>	<b>-12.27%</b>	<b>52,217.01</b>	<b>63,348.85</b>	<b>-17.57%</b>	<b>41,688.00</b>
<b>METAPROTERENOL:</b>											
67803 .4% 2.5ML	13,089	9,963	31.38%	9,649	115,076.94	103,605.49	11.07%	77,101.55	75,632.01	1.94%	65,131.00
67603 .6% 2.5ML	29,401	43,516	-32.44%	34,986	301,025.27	468,858.66	-35.80%	201,686.93	346,955.41	-41.87%	236,156.00
05513 5% .3ML	0	0	N/A	0	0.00	0.00	N/A	0.00	0.00	N/A	0.00
15530 5% .30ML	0	0	N/A	0	0.00	0.00	N/A	0.00	0.00	N/A	0.00
<b>METAPROTERENOL TOTAL:</b>	<b>42,490</b>	<b>53,479</b>	<b>-20.55%</b>	<b>44,635</b>	<b>416,102.21</b>	<b>572,464.15</b>	<b>-27.31%</b>	<b>278,788.48</b>	<b>422,587.42</b>	<b>-34.03%</b>	<b>301,287.00</b>
<b>SODIUM CHLORIDE:</b>											
62003 .45% 3ML	0	(7)	-100.00%	0	0.00	(86.00)	-100.00%	0.00	(86.00)	-100.00%	0.00
82003 .45% 3ML	660	371	77.90%	586	7,694.50	5,194.00	48.14%	5,309.20	3,843.56	38.13%	4,688.00
62005 .45% 5ML	0	(50)	-100.00%	0	0.00	(700.00)	-100.00%	0.00	(700.00)	-100.00%	0.00

DL-TX 84346

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Day Laboratories  
Year-to-Date Sales By Part Number  
For the Years Ended December 31, 1995 & 1994

Prepared By: S. Gemo  
Filename: 95YDLSLS  
Last Update: 02/01/95

Description	SHELF CARTONS				NET GROSS SALES			NET SALES			
	Actual YTD 1/95	Actual YTD 1/94	% Change	Budgeted YTD 1/95	Actual YTD 1/95	Actual YTD 1/94	% Change	Actual YTD 1/95	Actual YTD 1/94	% Change	Budgeted YTD 1/95
82005 .45% 5ML	160	220	-27.27%	267	1,926.00	2,138.00	-9.92%	1,309.68	1,603.50	-18.32%	2,138.00
83001 .9% 1ML	0	0	N/A	0	0.00	0.00	N/A	0.00	0.00	N/A	0.00
83003 .9% 3ML	(7)	9,815	-100.07%	0	(91.00)	110,496.65	-100.08%	(91.00)	87,292.35	-100.10%	0.00
83103 .9% 3ML	69,835	55,415	26.02%	50,960	780,738.12	693,562.00	12.57%	585,553.59	547,913.98	6.87%	407,680.00
D63003 .9% 3ML	(15)	0	N/A	0	0.00	0.00	N/A	0.00	0.00	N/A	0.00
63005 .9% 5ML	0	0	N/A	0	0.00	0.00	N/A	0.00	0.00	N/A	0.00
83005 .9% 5ML	(1)	9,240	-100.01%	0	(13.00)	96,548.10	-100.01%	(13.00)	75,307.52	-100.02%	0.00
83005 .9% 6ML	28,471	13,380	112.79%	25,847	345,084.70	169,600.30	103.47%	245,010.14	132,288.23	85.21%	200,776.00
83105 .9% 5ML	0	0	N/A	0	0.00	0.00	N/A	0.00	0.00	N/A	0.00
83010 .9% 5ML	(1)	(14)	-92.86%	0	(12.00)	(168.00)	-92.86%	(12.00)	(168.00)	-92.86%	0.00
83015 .9% 15ML	40	5	700.00%	0	240.00	81.00	196.30%	240.00	72.09	232.92%	0.00
83015 .9% 15ML	3,672	16,140	-77.25%	3,560	24,226.50	76,788.72	-68.45%	20,107.99	66,038.30	-69.55%	16,910.00
B63015 .9% 15ML	0	0	N/A	0	0.00	0.00	N/A	0.00	0.00	N/A	0.00
03003 .9% 3ML	3,001	2,115	41.89%	1,947	94,082.16	66,938.40	40.52%	87,477.81	63,591.48	37.56%	56,463.00
03005 .9% 5ML	2,312	1,476	56.64%	1,113	69,070.46	46,262.80	49.30%	64,926.23	43,466.84	49.30%	31,164.00
03010 .9% 10ML	1,079	2,268	-52.43%	1,785	34,076.60	69,220.70	-50.77%	31,691.24	65,759.66	-51.81%	49,980.00
03020 .9% 20ML	(1)	692	-100.14%	831	(36.00)	21,267.35	-100.17%	(36.00)	20,629.33	-100.17%	24,930.00
C03020 .9% 20ML	0	0	N/A	0	0.00	0.00	N/A	0.00	0.00	N/A	0.00
64015 .3% 15ML	401	318	26.10%	377	11,688.30	8,969.90	30.31%	10,636.35	8,252.31	28.89%	9,425.00
64115 10% 15ML	147	138	6.52%	217	4,127.40	4,074.50	1.30%	3,797.21	3,748.54	1.30%	5,425.00
<b>SODIUM CHLORIDE TOTAL:</b>	<b>109,753</b>	<b>111,522</b>	<b>-1.59%</b>	<b>87,490</b>	<b>1,372,782.74</b>	<b>1,370,188.22</b>	<b>0.19%</b>	<b>1,055,907.44</b>	<b>1,118,873.69</b>	<b>-5.63%</b>	<b>815,577.00</b>
<b>MDD SODIUM CHLORIDE:</b>											
50120 .9% 120ML	(2)	13	-115.38%	0	(7.50)	358.85	-102.08%	(7.50)	344.30	-102.18%	0.00
50300 .9% 300ML	(22)	1,344	-101.64%	0	(484.50)	31,702.21	-101.53%	(484.50)	30,434.12	-101.59%	0.00
<b>MDD TOTAL:</b>	<b>(24)</b>	<b>1,357</b>	<b>-101.77%</b>	<b>0</b>	<b>(492.00)</b>	<b>32,060.86</b>	<b>-101.53%</b>	<b>(492.00)</b>	<b>30,778.42</b>	<b>-101.60%</b>	<b>0.00</b>
<b>PURIFIED WATER:</b>											
81003 3ML	0	(5)	-100.00%	0	0.00	(67.00)	-100.00%	0.00	(67.00)	-100.00%	0.00
81003 3ML	154	245	-37.14%	107	1,963.00	3,430.00	-42.77%	1,354.47	2,572.50	-47.35%	910.00
81005 5ML	0	(3)	-100.00%	0	0.00	(42.00)	-100.00%	0.00	(42.00)	-100.00%	0.00
81005 5ML	112	100	12.00%	107	1,485.00	1,410.00	5.32%	1,039.50	1,057.50	-1.70%	910.00
<b>TOTAL PURIFIED WATER:</b>	<b>266</b>	<b>337</b>	<b>-21.07%</b>	<b>214</b>	<b>3,448.00</b>	<b>4,731.00</b>	<b>-27.12%</b>	<b>2,393.97</b>	<b>3,521.00</b>	<b>-32.01%</b>	<b>1,820.00</b>
<b>OTHER:</b>											
28220 Day Wash 220ML	0	0	N/A	0	0.00	0.00	N/A	0.00	0.00	N/A	0.00
11020 I Sol 20ML	0	0	N/A	0	0.00	0.00	N/A	0.00	0.00	N/A	0.00
06103 Isoe .08% 3ML	0	0	N/A	0	0.00	0.00	N/A	0.00	0.00	N/A	0.00
05712 Isop .5% 5ML	0	0	N/A	0	0.00	0.00	N/A	0.00	0.00	N/A	0.00
<b>TOTAL OTHER PRODUCTS:</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>N/A</b>	<b>0.00</b>	<b>0.00</b>	<b>N/A</b>	<b>0.00</b>
<b>TOTAL ALL PRODUCTS:</b>	<b>1,058,015</b>	<b>784,504</b>	<b>34.86%</b>	<b>772,368</b>	<b>20,207,322.92</b>	<b>13,713,914.29</b>	<b>47.35%</b>	<b>13,824,836.43</b>	<b>11,154,039.11</b>	<b>23.94%</b>	<b>11,314,138.00</b>
<b>Less:</b>											
Cash Discounts								(361,000.00)	(225,000.00)	60.44%	(283,000.00)
Administrative Fees								(97,000.00)	(56,000.00)	73.21%	(102,000.00)
Medicaid Rebates								(138,000.00)	(80,000.00)	72.50%	(154,000.00)
								N/A			
<b>TOTAL NET SALES</b>								<b>13,228,836.43</b>	<b>10,793,039.11</b>	<b>22.57%</b>	<b>10,775,138.00</b>

DL-TX 84347

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Day Laboratories  
Year-to-Date Sales By Part Number  
For the Years Ended December 31, 1995 & 1994

Prepared By: S. Gemo  
Filename: PAMYTD  
Last Update: 02/01/95

Description	SHELF CARTONS				NET GROSS SALES			NET SALES				Reforecast 1995	
	Actual YTD 1/95	Actual YTD 1/94	% Change	Budgeted YTD 1/95	Actual YTD 1/95	Actual YTD 1/94	% Change	Actual YTD 1/95	Actual YTD 1/94	% Change	Budgeted YTD 1/95	Shelf Cartons	Net Sales
<b>CROMOLYN SODIUM:</b>													
68902 20mg 2ml/3ml	62,090	0	N/A	50,795	1,885,822.84	0.00	N/A	1,763,563.05	0.00	N/A	1,422,288.00		
68912 20mg 2ml/3ml	25,252	0	N/A	21,746	1,473,169.44	0.00	N/A	1,330,498.47	0.00	N/A	1,196,030.00		
69002 20mg 2ml/3ml	0	0	N/A	0	0.00	0.00	N/A	0.00	0.00	N/A	0.00		
Singles 20mg	0	0	N/A	0	0.00	0.00	N/A	0.00	0.00	N/A	0.00		
CROMOLYN TOTAL:	87,342	0	N/A	72,541	3,358,992.28	0.00	N/A	3,094,061.52	0.00	N/A	2,618,318.00	0	0.00
<b>ACETYLCHOLINE:</b>													
08104/18104 10% 4ML	7,874	9,392	-16.16%	7,758	197,043.48	235,160.19	-16.21%	130,048.70	171,886.94	-24.24%	116,370.00		
08110/18110 10% 10ML	4,781	5,585	-17.19%	5,071	68,334.03	95,207.73	-28.27%	52,617.20	78,119.54	-32.65%	63,246.00		
08130/18130 10% 30ML	1,415	1,728	-18.02%	1,205	58,295.58	70,778.94	-17.83%	39,840.99	51,884.25	-23.27%	30,125.00		
08204/18204 20% 4ML	4,412	4,965	-11.14%	3,898	130,293.30	143,991.80	-9.32%	79,476.81	97,710.29	-18.66%	65,630.00		
08210/18210 20% 10ML	5,582	8,222	-30.89%	5,898	95,593.52	141,587.94	-31.78%	67,615.46	107,606.83	-37.16%	70,450.00		
08230/18230 20% 30ML	7,220	6,762	6.77%	5,260	359,754.05	326,146.41	10.30%	230,242.59	234,825.42	-1.95%	157,800.00		
08200/18200 20% 100ML	785	530	48.11%	701	58,970.10	40,217.88	46.63%	33,023.26	25,739.44	28.30%	28,040.00		
ACETYLCHOLINE TOTAL:	32,109	36,163	-15.71%	29,499	959,284.06	1,052,844.69	-7.94%	632,667.11	787,332.71	-17.56%	521,661.00	0	0.00
<b>ALBUTEROL:</b>													
69703 .083% 3ML	598,207	401,596	29.80%	398,186	9,979,886.76	7,721,454.38	29.25%	5,320,955.21	6,017,734.42	-11.58%	3,961,860.00		
69733 .083% 3ML	10,613	9,024	17.61%	9,368	129,227.70	110,473.20	16.98%	88,626.50	108,590.98	-18.38%	96,300.00		
A69703 .083% 3ML	22,420	0	N/A	2,136	168,150.00	0.00	N/A	168,150.00	0.00	N/A	17,088.00		
69760 .083% 3ML	138,071	67,187	42.07%	117,035	3,647,993.40	2,769,756.60	31.71%	3,039,543.19	2,621,271.62	15.96%	2,833,288.00		
A69760 .083% 3ML	5,112	0	N/A	1,958	92,016.00	0.00	N/A	92,016.00	0.00	N/A	35,244.00		
ALBUTEROL TOTAL:	774,423	567,807	36.39%	526,711	14,017,275.86	10,601,687.18	32.22%	8,709,292.90	8,747,597.02	-0.44%	6,763,769.00	0	0.00
<b>ISOETHARINE:</b>													
66103 .08% 3ML	4,463	4,424	0.88%	3,359	26,453.05	28,408.74	-6.89%	20,104.32	22,727.79	-11.54%	15,116.00		
66405 .1% 5ML	2,144	1,212	76.90%	1,340	10,404.28	8,142.80	27.77%	7,491.08	6,839.95	9.52%	5,695.00		
66003 .17% 3ML	4,462	5,407	-17.48%	4,055	29,464.39	37,410.25	-21.25%	21,803.65	29,184.67	-25.29%	18,246.00		
65902 .25% 2ML	527	795	-33.79%	553	3,808.05	5,965.40	-36.21%	2,817.96	4,596.44	-38.69%	2,627.00		
05212 .1% 5ML	0	0	N/A	0	0.00	0.00	N/A	0.00	0.00	N/A	0.00		
05214 .1% 25ML	0	0	N/A	0	0.00	0.00	N/A	0.00	0.00	N/A	0.00		
ISOETHARINE TOTAL:	11,596	11,839	-2.05%	9,307	70,129.77	79,938.19	-12.27%	52,217.01	63,348.85	-17.57%	41,686.00	0	0.00
<b>METAPROTERENOL:</b>													
67803 .4% 2.5ML	13,089	9,983	31.38%	9,649	115,076.94	103,605.49	11.07%	77,101.55	75,632.01	1.94%	65,131.00		
67603 .6% 2.5ML	29,401	43,516	-32.44%	34,986	301,025.27	468,858.68	-35.80%	201,686.93	346,955.41	-41.87%	236,156.00		
05613 .5% 3ML	0	0	N/A	0	0.00	0.00	N/A	0.00	0.00	N/A	0.00		
15530 .5% 30ML	0	0	N/A	0	0.00	0.00	N/A	0.00	0.00	N/A	0.00		
METAPROTERENOL TOTAL:	42,490	53,479	-20.55%	44,635	416,102.21	572,464.15	-27.31%	278,788.48	422,587.42	-34.03%	301,287.00	0	0.00
<b>SODIUM CHLORIDE:</b>													
62003 .45% 3ML	0	(7)	-100.00%	0	0.00	(85.00)	-100.00%	0.00	(85.00)	-100.00%	0.00		
62003 .45% 3ML	660	371	77.90%	586	7,094.50	5,194.00	48.14%	5,309.20	3,843.56	38.13%	4,688.00		
62005 .45% 5ML	0	(50)	-100.00%	0	0.00	(700.00)	-100.00%	0.00	(700.00)	-100.00%	0.00		
62005 .45% 5ML	160	220	-27.27%	267	1,026.00	2,136.00	-9.92%	1,309.68	1,803.50	-18.32%	2,136.00		
63001 .9% 1ML	0	0	N/A	0	0.00	0.00	N/A	0.00	0.00	N/A	0.00		
63003 .9% 3ML	(7)	0.815	-100.07%	0	(91.00)	110,496.65	-100.08%	(91.00)	87,292.35	-100.10%	0.00		
63003 .9% 3ML	69,835	55,415	25.02%	50,990	780,738.12	693,502.00	12.57%	585,553.59	547,913.98	6.87%	407,680.00		
63103 .9% 3ML	(15)	0	N/A	0	0.00	0.00	N/A	0.00	0.00	N/A	0.00		
63303 .9% 3ML	0	0	N/A	0	0.00	0.00	N/A	0.00	0.00	N/A	0.00		
63005 .9% 5ML	(1)	9,240	-100.01%	0	(13.00)	96,548.10	-100.01%	(13.00)	75,307.52	-100.02%	0.00		
63005 .9% 5ML	28,471	13,380	112.79%	25,847	345,084.70	169,600.30	103.47%	245,010.14	132,288.23	85.21%	206,776.00		
63105 .9% 5ML	0	0	N/A	0	0.00	0.00	N/A	0.00	0.00	N/A	0.00		
63010 .9% 5ML	(1)	(14)	-92.86%	0	(12.00)	(168.00)	-92.86%	(12.00)	(168.00)	-92.86%	0.00		
63015 .9% 15ML	40	5	700.00%	0	240.00	81.00	196.30%	72.09	72.09	238.92%	0.00		
63015 .9% 15ML	3,672	16,140	-77.25%	3,560	24,226.59	76,788.72	-68.45%	20,107.99	69,036.30	-69.55%	16,910.00		
63015 .9% 15ML	0	0	N/A	0	0.00	0.00	N/A	0.00	0.00	N/A	0.00		
03003 .9% 3ML	9,001	2,115	41.69%	1,947	94,062.16	68,908.40	40.52%	87,477.81	69,591.48	37.66%	68,469.00		
03005 .9% 5ML	2,312	1,476	56.54%	1,113	69,070.46	46,202.60	49.30%	64,926.23	43,486.84	49.30%	31,164.00		
03010 .9% 10ML	1,079	2,268	-52.43%	1,785	34,076.60	60,220.70	-50.77%	31,691.24	65,759.66	-51.61%	40,980.00		
03020 .9% 20ML	(1)	692	-100.14%	631	(36.00)	21,267.35	-100.17%	(36.00)	20,629.33	-100.17%	24,930.00		

DL-TX 84348

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Day Laboratories  
 Year-to-Date Sales By Part Number  
 For the Years Ended December 31, 1995 & 1994

Prepared By: S. Gemo  
 Filename: PAMYTD  
 Last Update: 02/01/95

Description	SHELF CARTONS				NET GROSS SALES			NET SALES				Retrocast 1995	
	Actual YTD 1/95	Actual YTD 1/94	% Change	Budgeted YTD 1/95	Actual YTD 1/95	Actual YTD 1/94	% Change	Actual YTD 1/95	Actual YTD 1/94	% Change	Budgeted YTD 1/95	Shelf Cartons	Net Sales
003020 .9% 20ML	0	0	N/A	0	0.00	0.00	N/A	0.00	0.00	N/A	0.00		
64015 3% 15ML	401	318	26.10%	377	11,686.30	8,969.90	30.31%	10,636.35	8,252.31	28.69%	9,425.00		
64115 10% 15ML	147	138	6.52%	217	4,127.40	4,074.50	1.30%	3,797.21	3,748.54	1.30%	5,425.00		
SODIUM CHLORIDE TOTAL:	109,753	111,522	-1.59%	67,400	1,372,762.74	1,370,166.22	0.19%	1,055,907.44	1,116,673.69	-5.63%	815,577.00	0	0.00
MDD SODIUM CHLORIDE:													
50120 .9% 120ML	(2)	13	-115.38%	0	(7.50)	358.65	-102.09%	(7.50)	344.30	-102.18%	0.00		
50300 .9% 300ML	(22)	1,344	-101.64%	0	(484.50)	31,702.21	-101.53%	(484.50)	30,434.12	-101.59%	0.00		
MDD TOTAL:	(24)	1,357	-101.77%	0	(492.00)	32,060.86	-101.53%	(492.00)	30,778.42	-101.60%	0.00	0	0.00
PURIFIED WATER:													
61003 3ML	0	(5)	-100.00%	0	0.00	(67.00)	-100.00%	0.00	(67.00)	-100.00%	0.00		
81003 3ML	154	245	-37.14%	107	1,983.00	3,430.00	-42.77%	1,354.47	2,572.50	-47.35%	910.00		
81005 5ML	0	(3)	-100.00%	0	0.00	(42.00)	-100.00%	0.00	(42.00)	-100.00%	0.00		
81005 5ML	112	100	12.00%	107	1,485.00	1,410.00	5.32%	1,039.50	1,057.50	-1.70%	910.00		
TOTAL PURIFIED WATER:	266	337	-21.07%	214	3,448	4,731	(2)	2,394	3,621	-32.01%	1,820.00	0	0.00
OTHER:													
26220 Day Wash 220ML	0	0	N/A	0	0.00	0.00	N/A	0.00	0.00	N/A	0.00		
11020 I Sol 20ML	0	0	N/A	0	0.00	0.00	N/A	0.00	0.00	N/A	0.00		
06103 Isoe .08% 3ML	0	0	N/A	0	0.00	0.00	N/A	0.00	0.00	N/A	0.00		
05712 Isop .5% .5ML	0	0	N/A	0	0.00	0.00	N/A	0.00	0.00	N/A	0.00		
TOTAL OTHER PRODUCTS:	0	0	N/A	0	0.00	0.00	N/A	0.00	0.00	N/A	0.00	0	0.00
TOTAL ALL PRODUCTS:	1,058,015	784,504	34.86%	772,366	20,207,322.92	13,713,914.29	47.35%	13,624,836.43	11,154,099.11	23.94%	11,314,138.00	0	0.00
Less:													
Cash Discounts					(361,000.00)	(225,000.00)	60.44%	(283,000.00)					
Administrative Fees					(97,000.00)	(58,000.00)	73.21%	(102,000.00)					
Medicaid Rebates					(136,000.00)	(80,000.00)	72.50%	(154,000.00)					
TOTAL NET SALES					13,226,836.43	10,793,039.11	22.57%	10,775,138.00				0	0.00

DL-TX 84349



Dey Laboratories  
1995 Sales

Prepared By: S. Gemo  
Filename: 0195SALES  
Last Update: 02/01/95

PRODUCT	NET GROSS SALES		Chargeback Rate	Accrued Chargebacks	Accrued H/C Rebates	NET SALES
	Units	Dollars				
ACETYLCYSTEINE:						
08104/18104 - Acetylcysteine, 10% 4ml	7,874	197,043.48	34%	(66,994.78)		130,048.70
08110/18110 - Acetylcysteine, 10% 10ml	4,781	68,334.03	23%	(15,716.83)		52,617.20
08130/18130 - Acetylcysteine, 10% 30ml	1,415	58,295.58	32%	(18,654.59)		39,640.99
08204/18204 - Acetylcysteine, 20% 4ml	4,412	130,293.30	39%	(50,814.39)		79,478.91
08210/18210 - Acetylcysteine, 20% 10ml	5,682	96,593.52	30%	(28,978.06)		67,615.46
08230/18230 - Acetylcysteine, 20% 30ml	7,220	359,754.05	36%	(129,511.46)		230,242.59
08200/18200 - Acetylcysteine, 20% 100ml	785	58,970.10	44%	(25,946.84)		33,023.26
ACETYLCYSTEINE TOTAL	32,169	969,284.06		(336,616.95)	0.00	632,667.11
ALBUTEROL:						
69703 - Albuterol Sulfate .083% 3ml	598,207	9,979,888.76	45%	(4,490,949.94)	(167,983.61)	5,320,955.21
69733 - Albuterol Sulfate .083% 3ml	10,613	129,227.70	26%	(33,599.20)	(7,000.00)	88,628.50
A69703 - Albuterol Sulfate .083% 3ml	22,420	168,150.00		0.00		168,150.00
69760 - Albuterol Sulfate .083% 3ml	138,071	3,647,993.40	12%	(437,759.21)	(170,691.00)	3,039,543.19
A69760 - Albuterol Sulfate .083% 3ml	5,112	92,016.00		0.00		92,016.00
ALBUTEROL TOTAL	774,423	14,017,275.86		(4,962,308.35)	(345,674.61)	8,709,292.90
CROMOLYN SODIUM:						
68902 20mg 2ml/3ml	62,090	1,885,622.84	4%	(75,424.91)	(46,634.88)	1,763,563.05
68912 20mg 2ml/3ml	25,252	1,473,169.44	6%	(88,390.17)	(54,280.80)	1,330,498.47
69002 20mg 2ml/3ml	0	0.00		0.00		0.00
Singles 26mg	0	0.00		0.00		0.00
CROMOLYN SODIUM TOTAL	87,342	3,358,792.28		(163,815)	(100,915.68)	3,094,061.52
ISOETHARINE:						
66103 - Isoetharine, S/F .08% 3ml	4,463	26,453.05	24%	(6,348.73)		20,104.32
66405 - Isoetharine, S/F .1% 5ml	2,144	10,404.28	28%	(2,913.20)		7,491.08
66003 - Isoetharine, S/F .17% 3ml	4,462	29,464.39	26%	(7,660.74)		21,803.65
65902 - Isoetharine, S/F .25% 2ml	527	3,808.05	26%	(990.09)		2,817.96
05212 - Isoetharine, S/F 1% .5ml	0	0.00		0.00		0.00
05214 - Isoetharine, S/F 1% .25ml	0	0.00		0.00		0.00
ISOETHARINE TOTAL	11,596	70,129.77		(17,912.76)	0.00	52,217.01
METAPROTERENOL:						
67803 - Metaproterenol, .4% 2.5ml	13,089	115,076.94	33%	(37,975.39)		77,101.55
67603 - Metaproterenol, .6% 2.5ml	29,401	301,025.27	33%	(99,338.34)		201,686.93
05513 - Metaproterenol, S/F 5% .3ml	0	0.00		0.00		0.00
15530 - Metaproterenol, S/F 5% 30 ml	0	0.00		0.00		0.00
METAPROTERENOL TOTAL	42,490	416,102.21		(137,313.73)	0.00	278,788.48
SODIUM CHLORIDE:						
62003 - Sodium Chloride, .45% 3ml	0	0.00		0.00		0.00
82003 - Sodium Chloride, .45% 3ml	660	7,694.50	31%	(2,385.30)		5,309.20
62005 - Sodium Chloride, .45% 5ml	0	0.00		0.00		0.00
82005 - Sodium Chloride, .45% 5ml	160	1,926.00	32%	(616.32)		1,309.68
63001 - Sodium Chloride, .9% 1ml	0	0.00		0.00		0.00
63003 - Sodium Chloride, .9% 3ml	(7)	(91.00)		0.00		(91.00)
83003 - Sodium Chloride, .9% 3ml	69,835	780,738.12	25%	(195,184.53)		585,553.59
83103 - Sodium Chloride, .9% 3ml	(15)	0.00		0.00		0.00
D63003 - Sodium Chloride, .9% 3ml	0	0.00		0.00		0.00
63005 - Sodium Chloride, .9% 5ml	(1)	(13.00)		0.00		(13.00)
83005 - Sodium Chloride, .9% 5ml	28,471	345,084.70	29%	(100,074.56)		245,010.14
83105 - Sodium Chloride, .9% 5ml	0	0.00		0.00		0.00
63010 - Sodium Chloride, .9% 10ml	(1)	(12.00)		0.00		(12.00)
63015 - Sodium Chloride, .9% 15ml	40	240.00		0.00		240.00
83015 - Sodium Chloride, .9% 15ml	3,672	24,226.50	17%	(4,118.51)		20,107.99
B63015 - Sodium Chloride, .9% 15ml	0	0.00		0.00		0.00
03003 - Sodium Chloride, .9% 3ml	3,001	94,062.16	7%	(6,584.35)		87,477.81
03005 - Sodium Chloride, .9% 5ml	2,312	69,070.46	6%	(4,144.23)		64,926.23
03010 - Sodium Chloride, .9% 10ml	1,079	34,076.60	7%	(2,385.36)		31,691.24
03020 - Sodium Chloride, .9% 20ml	(1)	(36.00)		0.00		(36.00)
C03020 - Sodium Chloride, .9% 10ml	0	0.00		0.00		0.00
64015 - Sodium Chloride, 3% 15ml	401	11,688.30	9%	(1,051.95)		10,636.35
64115 - Sodium Chloride, 10% 15ml	147	4,127.40	8%	(330.19)		3,797.21
SODIUM CHLORIDE TOTAL	109,753	1,372,782.74		(316,875.30)	0.00	1,055,907.44

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DL-TX 84350



Dey Laboratories  
1995 Sales

Prepared By: S. Gemo  
Filename: 0195SALES  
Last Update: 02/01/95

PRODUCT	NET GROSS SALES		Chargeback Rate	Accrued Chargebacks	Accrued H/C Rebates	NET SALES
	Units	Dollars				
<b>MDD SODIUM CHLORIDE:</b>						
50120 - Nebu-Sol Sod. Chlor. .9% 120ml	(2)	(7.50)		0.00		(7.50)
50300 - Nebu-Sol Sod. Chlor. .9% 300ml	(22)	(484.50)		0.00		(484.50)
<b>MDD SODIUM CHLORIDE TOTAL</b>	<b>(24)</b>	<b>(492.00)</b>		<b>0.00</b>	<b>0.00</b>	<b>(492.00)</b>
<b>PURIFIED WATER:</b>						
61003 - Purified Water, USP 3ml	0	0.00		0.00		0.00
81003 - Purified Water, USP 3ml	154	1,963.00	31%	(608.53)		1,354.47
61005 - Purified Water, USP 5ml	0	0.00		0.00		0.00
81005 - Purified Water, USP 5ml	112	1,485.00	30%	(445.50)		1,039.50
<b>PURIFIED WATER TOTAL</b>	<b>266</b>	<b>3,448.00</b>		<b>(1,054.03)</b>	<b>0.00</b>	<b>2,393.97</b>
<b>OTHER:</b>						
28220 - Dey-Wash, .0% 220ml	0	0.00		0.00		0.00
11020 I-Sol Solution 20ml	0	0.00		0.00		0.00
06103 - Isoetharine, .08% 3ml	0	0.00		0.00		0.00
05712 - Isoproterenol, .5% .5ml	0	0.00		0.00		0.00
<b>OTHER TOTAL</b>	<b>0</b>	<b>0.00</b>		<b>0.00</b>		<b>0.00</b>
<b>TOTAL UNITS ALL PRODUCTS</b>	<b>1,058,015</b>					
<b>SALES PER MERCK FORMAT</b>		<b>20,207,322.92</b>		<b>(5,935,896.20)</b>	<b>(446,590.29)</b>	<b>13,824,836.43</b>
<b>LESS:</b>						
Discounts						(361,000.00)
Administrative Fees						(97,000.00)
Medicaid Rebates						(138,000.00)
<b>NET SALES</b>						<b>13,228,836.43</b>

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DL-TX 84351

Dey Laboratories  
Analysis for Allowance for Chargebacks  
For the Year 1995

Prepared By: L. MOW  
Filename: 195CB2  
Last Update: 02/01/95

January  
1995

#### FIVE WEEK ASSUMPTION:

1. 1/95 CB Accrual before adjustments (exhibit A)	3,642,904
2. Cardinal Accrual for #69703 (\$3,700,000 x 47.84%)	1,770,000
3. CB's Processed for Current Month's Sales (exhibit B)	(1,228,629)
4. Est. 5 Week Wholesaler Inventory (1.25 x #1)	4,553,630
Estimated Allowance for CB's	<u>8,737,905</u>
Actual Allowance for CB's @ 1/31/95 *	<u>5,921,933</u>
Allowance for CB's Excess/(Shortage)	<u>(2,815,972)</u>

#### FOUR WEEK ASSUMPTION:

1. 1/95 CB Accrual before adjustments (exhibit A)	3,642,904
2. Cardinal Accrual for #69703 (\$3,700,000 x 47.84%)	1,770,000
3. CB's Processed for Current Month's Sales (exhibit B)	(1,228,629)
4. Est. 5 Week Wholesaler Inventory (1.25 x #1)	3,642,904
Estimated Allowance for CB's	<u>7,827,179</u>
Actual Allowance for CB's @ 1/31/95 *	<u>5,921,933</u>
Allowance for CB's Excess/(Shortage)	<u>(1,905,246)</u>

#### \* Reconciliation of Allowance for CB's:

Balance @ 12/31/94		3,100,001
1/95 Accrual (exhibit A)	3,642,907	
Cardinal Accrual	1,770,000	
Additional Accrual (exhibit C)	<u>522,989</u>	5,935,896
CB's Processed in 1/95		<u>(3,113,964)</u>
Balance @ 1/31/95		<u>5,921,933</u>

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DL-TX 84352

Dey Laboratories  
Chargeback Analysis  
For the Year 1995

Prepared By: L. Mow  
Filename: 95CBANLY  
Last Update: 02/01/95

Queries = "CBTEST1" & "CBTEST2"

Excl. Card		Incl. Card		Queries = CBTEST1 & CBTEST2									
Jan., 1995	Jan., 1995	Dec., 1994	Nov., 1994	Oct., 1994	Sept., 1994	Aug., 1994	Jul., 1994	Jun., 1994	May, 1994	Apr., 1994	Mar., 1994	Feb., 1994	Jan., 1994

<b>Total Net Gross Sales:</b>														
Net Gross Sales before CB's	16,507,323	20,207,323	13,187,285	14,113,531	11,728,429	12,294,043	10,596,156	10,187,839	17,012,379	14,913,553	11,193,303	10,838,839	9,387,342	13,712,032
Whlstr Net Gross Sales before CB's	9,123,747	12,823,747	6,859,066	7,309,665	5,288,627	6,885,596	5,012,331	5,224,174	9,130,711	9,028,306	6,442,848	5,845,867	5,288,199	8,157,123
Whlstr Net Gross Sales as a % of Total	55.27%	63.46%	52.01%	51.79%	45.09%	56.01%	47.30%	51.28%	53.67%	60.54%	57.56%	52.09%	56.10%	59.49%

<b>Albuterol Net Gross Sales:</b>														
Product #69703 -														
Total Net Gross Sales	6,279,889	9,979,889	4,922,670	4,974,966	4,473,507	5,608,971	4,469,335	4,179,328	8,128,520	4,776,428	5,571,349	5,393,865	4,511,741	7,721,454
Wholesaler Net Gross Sales	4,635,219	8,335,219	3,557,029	3,563,074	2,520,097	4,256,284	2,813,563	2,908,294	6,254,527	3,433,241	3,948,968	3,588,264	3,190,555	5,335,847
Wholesaler Net Sales as a % of Total	73.81%	83.52%	72.26%	71.62%	56.33%	75.88%	62.95%	69.59%	76.95%	71.88%	70.88%	66.52%	70.72%	69.11%

Product #69760 -														
Total Net Gross Sales	3,647,993	3,647,993	3,248,907	3,679,424	2,713,476	3,315,317	3,241,988	3,001,475	3,113,778	2,955,577	3,086,092	2,996,057	2,562,736	2,769,760
Wholesaler Net Gross Sales	1,047,130	1,047,130	653,701	915,350	474,841	726,251	455,722	499,012	561,063	525,552	618,581	365,146	401,243	568,187
Wholesaler Net Sales as a % of Total	28.70%	28.70%	20.12%	24.88%	17.50%	21.91%	14.06%	16.63%	18.02%	17.79%	20.04%	12.19%	15.66%	20.51%

<b>Cromolyn Net Gross Sales:</b>														
Product #68902 -														
Total Net Gross Sales	1,885,623	1,885,623	1,455,784	1,444,179	1,158,085	640,208	230,231	322,378	1,531,386	1,936,413	0	0	0	0
Wholesaler Net Gross Sales	533,999	533,999	474,012	381,980	230,884	138,338	77,781	151,797	240,853	1,303,584	0	0	0	0
Wholesaler Net Sales as a % of Total	28.32%	28.32%	32.56%	26.45%	19.94%	21.76%	33.78%	47.09%	15.73%	67.32%	N/A	N/A	N/A	N/A

Product #68912 -														
Total Net Gross Sales	1,473,169	1,473,169	1,020,722	1,165,476	841,819	448,500	433,447	513,050	1,675,245	3,187,432	0	0	0	0
Wholesaler Net Gross Sales	677,888	677,888	368,284	412,830	309,408	138,422	89,179	203,722	368,577	2,165,071	0	0	0	0
Wholesaler Net Sales as a % of Total	46.02%	46.02%	36.08%	35.42%	36.75%	30.42%	20.57%	39.71%	22.00%	67.93%	N/A	N/A	N/A	N/A

<b>Total Excluding Albuterol &amp; Cromolyn:</b>														
Total Gross Sales before Chgbks	3,220,649	3,220,649	2,539,202	2,849,486	2,541,541	2,281,047	2,221,177	2,171,808	2,563,450	2,057,703	2,535,863	2,448,917	2,312,864	3,220,818
Whlstr Gross Sales before Chgbks	2,229,513	2,229,513	1,806,040	2,036,431	1,753,397	1,627,301	1,576,086	1,461,349	1,705,671	1,600,758	1,875,299	1,692,457	1,674,402	2,252,989
Whlstr Gross Sales as a % of Total	69.23%	69.23%	71.13%	71.47%	68.99%	71.34%	70.96%	67.29%	66.54%	77.79%	73.95%	69.11%	72.40%	69.95%

DL-TX 84353

**Dey Laboratories**  
**Actual Chargeback Rates**

 Prepared By: S. Gemo  
 Filename: 195CB  
 Last Update: 02/13/95

Product #	Product Description	1/95 Units	1/95 Extended Whlstr Cost	1/95 Chargeback Amount	1/95 Chargeback Rate	Whlstr Sales as a % of Total Sales	% of Whlstr Sales Subject to Chgbcks	1/95 Chargeback Rate
18104	Acetylcysteine 10% 4ml	5,988	154,490.40	76,838.23	49.74%	69.00%	100.00%	34%
18110	Acetylcysteine 10% 10ml	3,171	48,421.17	16,182.18	33.42%	69.00%	100.00%	23%
18130	Acetylcysteine 10% 30ml	1,043	43,774.71	20,364.59	46.52%	69.00%	100.00%	32%
18204	Acetylcysteine 20% 4ml	3,466	107,723.28	61,537.76	57.13%	69.00%	100.00%	39%
18210	Acetylcysteine 20% 10ml	4,273	79,349.61	34,478.38	43.45%	69.00%	100.00%	30%
18230	Acetylcysteine 20% 30ml	5,936	300,599.04	158,653.36	52.78%	69.00%	100.00%	36%
18200	Acetylcysteine 20% 100ml	603	45,767.70	28,973.67	63.31%	69.00%	100.00%	44%
69703	Albuterol Sulfate .083% 3ml	219,420	4,158,009.00	1,989,315.63	47.84%	84.00%	100.00%	45%
69733	Albuterol Sulfate .083% 3ml	463	10,528.62	4,006.02	38.05%	69.00%	100.00%	26%
69760	Albuterol Sulfate .083% 3ml	15,366	682,250.40	282,442.94	41.40%	29.00%	100.00%	12%
69902	Cromolyn Sodium 20mg 2ml/3ml	8,757	299,489.40	39,147.39	13.07%	28.00%	100.00%	4%
69912	Cromolyn Sodium 20mg 2ml/3ml	5,332	351,912.00	44,127.20	12.54%	46.00%	100.00%	6%
69103	Isoetharine S/F .08% 3ml	946	7,331.50	2,514.86	34.30%	69.00%	100.00%	24%
69003	Isoetharine S/F .17% 3ml	1,452	11,253.00	4,172.77	37.08%	69.00%	100.00%	26%
69405	Isoetharine S/F .1% 5ml	111	860.25	353.98	41.15%	69.00%	100.00%	28%
69902	Isoetharine S/F .25% 2ml	312	2,418.00	897.52	37.12%	69.00%	100.00%	26%
05212	Isoetharine S/F 1% .5ml				N/A	69.00%	100.00%	0%
05214	Isoetharine S/F 1% .25ml				N/A	69.00%	100.00%	0%
67803	Metaproterenol .4% 2.5ml	2,558	35,786.42	16,881.73	47.17%	69.00%	100.00%	33%
67803	Metaproterenol .6% 2.5ml	11,000	153,890.00	73,656.80	47.86%	69.00%	100.00%	33%
05513	Metaproterenol S/F 5% .3ml				N/A	69.00%	100.00%	0%
15530	Metaproterenol S/F 5% 30ml				N/A	69.00%	100.00%	0%
05414	Racipinephrine S/F 2.25% .25ml				N/A	69.00%	100.00%	0%
82003	Sodium Chloride Solution .45% 3ml				N/A	69.00%	100.00%	0%
82003	Sodium Chloride Solution .45% 3ml	389	5,446.00	2,416.66	44.37%	69.00%	100.00%	31%
82005	Sodium Chloride Solution .45% 5ml				N/A	69.00%	100.00%	0%
82005	Sodium Chloride Solution .45% 5ml	75	1,050.00	481.10	45.82%	69.00%	100.00%	32%
83001	Sodium Chloride Solution .9% 1ml				N/A	69.00%	100.00%	0%
83003	Sodium Chloride Solution .9% 3ml	20	260.00	94.25	36.25%	69.00%	100.00%	25%
83003	Sodium Chloride Solution .9% 3ml	31,270	406,510.00	149,288.94	36.72%	69.00%	100.00%	25%
83103	Sodium Chloride Solution .9% 3ml				N/A	69.00%	100.00%	0%
83005	Sodium Chloride Solution .9% 5ml				N/A	69.00%	100.00%	0%
83005	Sodium Chloride Solution .9% 5ml	17,249	224,237.00	93,295.95	41.61%	69.00%	100.00%	29%
83105	Sodium Chloride Solution .9% 5ml				N/A	69.00%	100.00%	0%
83010	Sodium Chloride Solution .9% 10ml				N/A	69.00%	100.00%	0%
83015	Sodium Chloride Solution .9% 15ml				N/A	69.00%	100.00%	0%
83015	Sodium Chloride Solution .9% 15ml	1,783	12,837.60	3,253.91	25.35%	69.00%	100.00%	17%
03003	Sodium Chloride Solution .9% 3ml	1,420	45,724.00	4,647.00	10.16%	69.00%	100.00%	7%
03005	Sodium Chloride Solution .9% 5ml	520	16,744.00	1,540.40	9.20%	69.00%	100.00%	6%
03010	Sodium Chloride Solution .9% 10ml	745	23,989.00	2,410.10	10.05%	69.00%	100.00%	7%
03020	Sodium Chloride Solution .9% 10ml	150	5,400.00	270.95	5.02%	69.00%	100.00%	3%
04015	Sodium Chloride Solution 3% 15ml	161	4,749.50	623.50	13.13%	69.00%	100.00%	9%
64115	Sodium Chloride Solution 10% 15ml	87	2,566.50	286.75	11.17%	69.00%	100.00%	8%
50120	Sodium Chloride(Nebusol) .9% 100ml				N/A	69.00%	100.00%	0%
50300	Sodium Chloride(Nebusol) .9% 300ml	(2)	(57.00)	(3.00)	N/A	69.00%	100.00%	0%
61003	Purified Water, USP 3ml				N/A	69.00%	100.00%	0%
81003	Purified Water, USP 3ml	47	658.00	294.40	44.74%	69.00%	100.00%	31%
61005	Purified Water, USP 5ml				N/A	69.00%	100.00%	0%
81005	Purified Water, USP 5ml	87	1,218.00	537.70	44.15%	69.00%	100.00%	30%
		344,198	7,245,187.10	3,113,963.62				

DL-TX 84354

CONFIDENTIAL

PAGE NO.  
01/30/95

1

CONFIDENTIAL

January, 1995

DEY LABORATORIES, INC.  
Chargeback Information by Product

Wholesaler DEA Number	W/S Debit Memo Date	W/S Ddt Memo No	Contract No.	Contract Start Dt	Sold to: Hsp DEA No	Dt Sld Mo/Yr	Product Sold	Qty, Sld	W/S Cost	W/S Cost Extended	Contract Cost	Cont Cost Extended	Total C/B Amt	± Diff
** Product: 181-04														
** Subtotal **														
								5988		154490.40		77652.17	76838.23	
** Product: 181-10														
** Subtotal **														
								3171		48421.17		32238.99	16182.18	
** Product: 181-30														
** Subtotal **														
								1043		43774.71		23410.12	20364.59	
** Product: 182-00														
** Subtotal **														
								603		45767.70		16794.03	28973.67	
** Product: 182-04														
** Subtotal **														
								3466		107723.28		46185.52	61537.76	
** Product: 182-10														
** Subtotal **														
								4273		79349.61		44871.23	34478.38	
** Product: 182-30														
** Subtotal **														
								5936		300599.04		141945.68	158653.36	
** Product: 30-03														
** Subtotal **														
								1420		45724.00		41077.00	4647.00	
** Product: 30-05														
** Subtotal **														
								520		16744.00		15203.60	1540.40	
** Product: 30-10														
** Subtotal **														
								745		23989.00		21578.90	2410.10	
** Product: 30-20														
** Subtotal **														
								150		5400.00		5129.05	270.95	
** Product: 503-00														
** Subtotal **														
								-2		-57.00		-54.00	-3.00	

DL-TX 84355

PAGE NO. 2  
01/30/95

CONFIDENTIAL

January, 1995

DEY LABORATORIES, INC.  
Chargeback Information by Product

Wholesaler DEA Number	W/S Debit Memo Date	W/S Dbt Memo No	Contract No.	Contract Start Dt	Sold to: Hsp DEA No	Dt Sld Mo/Yr	Product Sold	Qty. Sold	W/S Cost	W/S Cost Extended	Contract Cost	Cont Cost Extended	Total C/B Amt	% Diff
** Product: 630-03														
** Subtotal **														
								20		260.00		165.75	94.25	
** Product: 640-15														
** Subtotal **														
								161		4749.50		4126.00	623.50	
** Product: 641-15														
** Subtotal **														
								87		2566.50		2279.75	286.75	
** Product: 659-02														
** Subtotal **														
								312		2418.00		1520.48	897.52	
** Product: 660-03														
** Subtotal **														
								1452		11253.00		7080.23	4172.77	
** Product: 661-03														
** Subtotal **														
								946		7331.50		4816.64	2514.86	
** Product: 664-05														
** Subtotal **														
								111		860.25		506.27	353.98	
** Product: 676-03														
** Subtotal **														
								11000		153890.00		80233.20	73656.80	
** Product: 678-03														
** Subtotal **														
								2558		35786.42		18904.69	16881.73	
** Product: 689-02														
** Subtotal **														
								8757		299489.40		260342.01	39147.39	
** Product: 689-12														
** Subtotal **														
								5332		351912.00		307784.80	44127.20	
** Product: 697-03														
** Subtotal **														
								219420		4158009.00		2168693.37	1989315.63	

DL-TX 84356

PAGE NO.  
01/30/95

3

CONFIDENTIAL

January, 1995

DEY LABORATORIES, INC.  
Chargeback Information by Product

Wholesaler DEA Number	W/S Debit Memo Date	W/S Dbt Memo No	Contract No.	Contract Start Dt	Sold to: Hsp DEA No	Dt Sld Mo/Yr	Product Sold	Qty. Sold	W/S Cost	W/S Cost Extended	Contract Cost	Cont Cost Extended	Total C/B Amt	± Diff
** Product: 697-33														
** Subtotal **														
								463		10528.62		6522.60	4006.02	
** Product: 697-60														
** Subtotal **														
								15366		682250.40		399807.46	282442.94	
** Product: 810-03														
** Subtotal **														
								47		658.00		363.60	294.40	
** Product: 810-05														
** Subtotal **														
								87		1218.00		680.30	537.70	
** Product: 820-03														
** Subtotal **														
								389		5446.00		3029.34	2416.66	
** Product: 820-05														
** Subtotal **														
								75		1050.00		568.90	481.10	
** Product: 830-03														
** Subtotal **														
								31270		406510.00		257241.06	149268.94	
** Product: 830-05														
** Subtotal **														
								17249		224237.00		130941.05	93295.95	
** Product: 830-15														
** Subtotal **														
								1783		12837.60		9583.69	3253.91	
*** Total ***														
								344198		7245187.10		4131223.48	3113963.62	

DL-TX 84357



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Day Laboratories  
Gross Chargeback Rates  
For the Year 1995

Prepared By: S. Gemo  
Filename: 95GRSCB  
Last Update: 02/13/05

Product #	Product Description	01/94 Gross CB Rate	02/94 Gross CB Rate	03/94 Gross CB Rate	04/94 Gross CB Rate	05/94 Gross CB Rate	06/94 Gross CB Rate	7/94 Gross CB Rate	8/94 Gross CB Rate	9/94 Gross CB Rate	10/94 Gross CB Rate	11/94 Gross CB Rate	12/94 Gross CB Rate	01/95 Gross CB Rate
18104	Acetylcysteine 10% 4ml	48.03%	48.92%	48.55%	48.77%	48.43%	49.19%	48.62%	49.34%	48.08%	49.23%	48.55%	50.26%	49.74%
18110	Acetylcysteine 10% 10ml	32.91%	33.99%	32.94%	33.74%	33.32%	33.15%	34.36%	34.32%	34.44%	33.44%	32.96%	34.50%	33.42%
18130	Acetylcysteine 10% 30ml	48.58%	48.55%	48.79%	48.03%	48.31%	47.76%	47.88%	45.78%	48.33%	47.37%	47.45%	47.64%	46.52%
18204	Acetylcysteine 20% 4ml	56.47%	57.36%	57.04%	57.70%	57.26%	57.33%	56.05%	56.28%	55.07%	56.51%	57.20%	56.59%	57.13%
18210	Acetylcysteine 20% 10ml	42.90%	42.33%	42.32%	42.54%	42.76%	42.16%	41.67%	41.70%	42.61%	43.37%	41.20%	41.82%	43.45%
18230	Acetylcysteine 20% 30ml	50.72%	50.90%	50.76%	50.72%	50.75%	50.80%	51.00%	50.07%	40.55%	52.33%	52.29%	52.06%	52.78%
18200	Acetylcysteine 20% 100ml	63.71%	63.11%	60.56%	63.03%	63.60%	63.04%	62.01%	63.77%	61.84%	62.02%	62.07%	63.27%	63.31%
69703	Albuterol Sulfate .083% 3ml	39.79%	40.94%	40.76%	41.58%	41.60%	42.48%	41.92%	42.44%	43.14%	45.18%	45.76%	46.53%	47.64%
69733	Albuterol Sulfate .083% 3ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	32.26%	36.83%	36.05%	36.05%
69760	Albuterol Sulfate .083% 3ml	26.93%	29.67%	31.36%	33.37%	32.35%	34.60%	34.63%	33.54%	34.80%	37.70%	39.88%	41.03%	41.40%
88002	Cromolyn Sodium 20mg 2ml/3ml	N/A	N/A	N/A	N/A	N/A	4.70%	5.47%	7.32%	6.43%	6.86%	9.04%	12.39%	13.07%
88912	Cromolyn Sodium 20mg 2ml/3ml	N/A	N/A	N/A	N/A	N/A	3.84%	4.10%	4.33%	4.75%	4.50%	5.87%	7.66%	12.54%
86103	Isoetharine S/F .06% 3ml	35.92%	34.64%	36.59%	34.71%	34.95%	36.49%	37.98%	34.13%	36.01%	36.30%	36.61%	36.00%	34.30%
86003	Isoetharine S/F .17% 3ml	39.86%	40.70%	37.61%	39.47%	38.83%	38.65%	38.67%	38.68%	40.18%	36.25%	38.17%	39.64%	37.06%
85405	Isoetharine S/F .1% 5ml	28.97%	31.45%	16.55%	67.55%	43.45%	36.87%	29.62%	34.64%	30.05%	39.48%	35.48%	37.33%	41.15%
85602	Isoetharine S/F .25% 2ml	40.28%	36.94%	35.66%	36.72%	42.39%	33.92%	40.22%	34.99%	37.50%	37.24%	36.53%	39.20%	37.12%
05212	Isoetharine S/F 1% .5ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
05214	Isoetharine S/F 1% .25ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
67803	Metaproterenol .4% 2.5ml	48.11%	47.82%	46.75%	46.74%	45.05%	45.16%	44.70%	46.10%	48.22%	48.46%	47.70%	47.35%	47.17%
67803	Metaproterenol .6% 2.5ml	47.07%	48.43%	48.00%	46.80%	47.28%	48.18%	47.22%	47.83%	48.37%	47.18%	48.56%	47.95%	47.86%
05513	Metaproterenol S/F 5% 3ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
15530	Metaproterenol S/F 5% 30ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
05414	Receptinephrine S/F 2.25% .25ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
62003	Sodium Chloride Solution .45% 3ml	25.36%	N/A	25.36%	N/A	N/A	45.36%	N/A	N/A	N/A	N/A	N/A	N/A	N/A
62003	Sodium Chloride Solution .45% 3ml	46.05%	43.63%	45.19%	44.41%	40.65%	44.10%	42.18%	42.92%	44.57%	42.96%	42.22%	42.77%	44.37%
62005	Sodium Chloride Solution .45% 5ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
62005	Sodium Chloride Solution .45% 5ml	43.82%	46.10%	44.81%	43.23%	46.64%	45.61%	44.70%	46.11%	44.90%	45.20%	45.46%	45.82%	45.82%
63001	Sodium Chloride Solution .9% 1ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
63003	Sodium Chloride Solution .9% 3ml	37.21%	39.30%	37.46%	36.48%	34.77%	33.88%	37.82%	40.27%	40.49%	41.90%	42.50%	N/A	36.25%
63003	Sodium Chloride Solution .9% 3ml	37.36%	37.12%	36.84%	37.01%	36.62%	36.75%	35.90%	35.93%	35.77%	36.00%	36.32%	35.94%	36.72%
63103	Sodium Chloride Solution .9% 3ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
63005	Sodium Chloride Solution .9% 5ml	39.58%	41.82%	38.45%	38.00%	41.01%	27.94%	35.89%	44.00%	38.86%	43.63%	44.23%	N/A	N/A
63005	Sodium Chloride Solution .9% 5ml	40.13%	40.01%	40.18%	41.06%	40.80%	40.70%	40.80%	40.53%	N/A	40.10%	40.24%	40.20%	41.61%
63105	Sodium Chloride Solution .9% 5ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
63010	Sodium Chloride Solution .9% 10ml	N/A	20.83%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
63015	Sodium Chloride Solution .9% 15ml	19.62%	25.00%	N/A	N/A	N/A	N/A	N/A	N/A	3.85%	N/A	N/A	N/A	N/A
63015	Sodium Chloride Solution .9% 15ml	25.80%	27.30%	25.10%	29.74%	30.42%	27.63%	27.46%	27.43%	24.25%	24.54%	24.41%	24.85%	25.35%
03003	Sodium Chloride Solution .9% 3ml	8.94%	9.66%	9.70%	9.65%	10.03%	10.16%	10.06%	9.33%	11.62%	9.19%	9.71%	10.08%	10.16%
03005	Sodium Chloride Solution .9% 5ml	10.43%	9.49%	9.46%	10.50%	9.85%	10.06%	10.15%	10.86%	10.41%	9.15%	9.65%	9.15%	9.20%
03010	Sodium Chloride Solution .9% 10ml	8.80%	8.87%	8.56%	8.62%	9.01%	8.84%	8.90%	9.82%	9.02%	8.66%	9.70%	9.05%	10.05%
03020	Sodium Chloride Solution .9% 10ml	4.60%	4.06%	4.04%	4.47%	3.73%	4.08%	4.56%	5.13%	4.57%	7.18%	5.56%	4.45%	5.02%
64015	Sodium Chloride Solution 3% 15ml	14.00%	11.58%	12.56%	12.20%	13.43%	13.04%	12.46%	13.54%	15.62%	14.83%	12.96%	11.66%	13.13%
64115	Sodium Chloride Solution 10% 15ml	13.88%	14.46%	13.73%	12.22%	13.06%	14.30%	11.58%	12.32%	15.25%	14.33%	15.57%	11.66%	11.17%
50120	Sodium Chloride(Nebusol) .9% 100ml	7.94%	9.88%	10.35%	8.76%	9.28%	10.48%	10.11%	2.22%	N/A	4.06%	2.22%	N/A	N/A
50300	Sodium Chloride(Nebusol) .9% 300ml	7.83%	7.17%	9.91%	8.24%	6.29%	10.41%	12.63%	7.57%	21.52%	N/A	N/A	1.75%	N/A
61003	Purified Water, USP 3ml	40.79%	40.96%	N/A	N/A	48.93%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
61003	Purified Water, USP 3ml	45.40%	40.14%	43.31%	41.84%	42.13%	41.58%	44.37%	47.26%	42.71%	44.69%	42.15%	51.32%	44.74%
61005	Purified Water, USP 5ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
61005	Purified Water, USP 5ml	44.75%	43.87%	40.75%	42.16%	44.84%	42.95%	43.30%	42.83%	44.93%	43.71%	44.01%	44.67%	44.15%

DL-TX 84358

**Dey Laboratories**  
**Chargeback Rate Comparison**  
**December 1994 & 1995**

Prepared By: S. Gemo  
 Filename: 95ACTCB  
 Last Update: 02/13/95

Product	Description	August 1994	September 1994	October 1994	November 1994	December 1994	January 1995
<b>Mucolytics:</b>							
08104/18104	10%, 4ml	28%	28%	28%	29%	29%	34%
08110/18110	10%, 10ml	19%	20%	19%	19%	20%	23%
08130/18130	10%, 30ml	26%	28%	27%	27%	27%	32%
08204/18204	20%, 4ml	32%	32%	32%	33%	32%	39%
08210/18210	20%, 10ml	24%	25%	24%	24%	24%	30%
08230/18230	20%, 30ml	28%	29%	29%	30%	30%	36%
08200/18200	20%, 100ml	36%	36%	35%	36%	36%	44%
<b>Cromolyn Sodium:</b>							
68912	20mg 2ml/3ml	1%	1%	2%	2%	2%	6%
68902	20mg 2ml/3ml	2%	1%	1%	2%	2%	4%
<b>Albuterol:</b>							
69703	.083%, 3ml	21%	26%	21%	26%	25%	40%
69733	.083%, 3ml	N/A	N/A	18%	21%	22%	26%
69760	.083%, 3ml	4%	6%	5%	8%	6%	12%
<b>Isoetharine:</b>							
66103	S/F .08% 3ml	19%	21%	21%	21%	20%	24%
66405	S/F .1% 5ml	20%	17%	22%	20%	23%	28%
66003	S/F .17% 3ml	22%	23%	21%	22%	21%	26%
65902	S/F .25% 2ml	20%	22%	21%	21%	22%	26%
05212	S/F 1% .5ml	N/A	N/A	N/A	N/A	N/A	N/A
05214	S/F 1% .25ml	N/A	N/A	N/A	N/A	N/A	N/A
<b>Metaproterenol:</b>							
67803	.4% 2.5ml	27%	28%	27%	27%	27%	33%
67603	.6% 2.5ml	27%	28%	26%	28%	27%	33%
05513	S/F 5% .3ml	N/A	N/A	N/A	N/A	N/A	N/A
15530	S/F 5% .3 ml (Retail)	N/A	N/A	N/A	N/A	N/A	N/A
<b>Racpinephrine:</b>							
05414	S/F 2.25% .25ml	N/A	N/A	N/A	N/A	N/A	N/A
<b>Sodium Chloride:</b>							
62003	.45% 3ml	N/A	N/A	N/A	N/A	N/A	N/A
82003	.45% 3ml	24%	26%	24%	24%	24%	31%
62005	.45% 5ml	N/A	N/A	N/A	N/A	N/A	N/A
82005	.45% 5ml	26%	26%	25%	26%	26%	32%
63001	.9% 1ml	N/A	N/A	N/A	N/A	N/A	N/A
63003	.9% 3ml	23%	23%	23%	24%	N/A	25%
83003	.9% 3ml	20%	21%	20%	21%	20%	25%
83103	.9% 3ml	N/A	N/A	N/A	N/A	N/A	N/A
D63003	.9% 3ml (DeVilbiss)	N/A	N/A	N/A	N/A	N/A	N/A
63005	.9% 5ml	25%	22%	24%	25%	N/A	N/A
83005	.9% 5ml	23%	23%	22%	23%	23%	29%
83105	.9% 5ml	N/A	N/A	N/A	N/A	N/A	N/A
63010	.9% 10ml	N/A	N/A	N/A	N/A	N/A	N/A
63015	.9% 15ml	N/A	2%	N/A	N/A	N/A	N/A
83015	.9% 15ml	16%	14%	14%	14%	14%	17%
03001	.9% 1ml	N/A	N/A	N/A	N/A	N/A	N/A
03003	.9% 3ml	5%	7%	5%	6%	6%	7%
03005	.9% 5ml	6%	6%	5%	6%	5%	6%
03010	.9% 10ml	6%	5%	5%	6%	5%	7%
03020	.9% 10ml	3%	3%	4%	3%	3%	3%
C03020	.9% 10ml (Concord Portex)	N/A	N/A	N/A	N/A	N/A	N/A
64015	3% 15ml	8%	9%	8%	7%	7%	9%
64115	10% 15ml	7%	9%	8%	9%	7%	8%
<b>MDD Sod. Chloride:</b>							
50120	.9% 120ml	1%	N/A	2%	1%	N/A	N/A
50300	.9% 300ml	4%	12%	N/A	N/A	1%	N/A
<b>Purified Water:</b>							
61003	USP 3ml	N/A	N/A	N/A	N/A	N/A	N/A
81003	USP 3ml	27%	25%	25%	24%	29%	31%
61005	USP 5ml	N/A	N/A	N/A	N/A	N/A	N/A
81005	USP 5ml	24%	26%	24%	25%	25%	30%
<b>Dey-Wash</b>							
28220	220ml	N/A	N/A	N/A	N/A	N/A	N/A

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DL-TX 84359

**Dey Laboratories**  
**Chargeback Rate Comparison**  
**December 1994 & 1995**

Prepared By: S. Gemo  
 Filename: 95ACTCB  
 Last Update: 02/13/95

Product	Description	August 1994	September 1994	October 1994	November 1994	December 1994	January 1995
<b>Discontinued:</b>							
11601	Dey-Lube .5ml	N/A	N/A	N/A	N/A	N/A	N/A
11020	I-Sol 20ml	N/A	N/A	N/A	N/A	N/A	N/A
11200	I-Sol 200ml	N/A	N/A	N/A	N/A	N/A	N/A
11414	Dey-Drop 1% .25ml	N/A	N/A	N/A	N/A	N/A	N/A
06103	Isoe. .08% 3ml	N/A	N/A	N/A	N/A	N/A	N/A
06003	Isoe. .17% 3ml	N/A	N/A	N/A	N/A	N/A	N/A
05902	Isoe. .25% 2ml	N/A	N/A	N/A	N/A	N/A	N/A
06405	Isoe. .1% 5ml	N/A	N/A	N/A	N/A	N/A	N/A
09002	Nebulizer	N/A	N/A	N/A	N/A	N/A	N/A
50110	Isoe. 1% 10ml	N/A	N/A	N/A	N/A	N/A	N/A
50130	Isoe. 1% 30ml	N/A	N/A	N/A	N/A	N/A	N/A
09805	Mouthkote	N/A	N/A	N/A	N/A	N/A	N/A
4010	Sodium Chlor. 3% 10ml	N/A	N/A	N/A	N/A	N/A	N/A
4110	Sodium Chlor. 10% 10ml	N/A	N/A	N/A	N/A	N/A	N/A
7112/7412	Atropine Sulfate	N/A	N/A	N/A	N/A	N/A	N/A

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**DL-TX 84360**

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Dey Laboratories  
1994/1995 Average Price

SHELF CARTONS

Prepared by: S. Gemo  
Filename: AVGPRI  
Last Update: 12/30/94

Description	Jan 1994 Avg Price	Feb 1994 Avg Price	Mar 1994 Avg Price	Apr 1994 Avg Price	May 1994 Avg Price	June 1994 Avg Price	July 1994 Avg Price	Aug 1994 Avg Price	Sept 1994 Avg Price	Oct 1994 Avg Price	Nov 1994 Avg Price	Dec 1994 Avg Price	Jan 1995 Avg Price
<b>CROMOLYN SODIUM:</b>													
68902 20mg 2ml/3ml	N/A	N/A	N/A	N/A	29.09	28.03	26.29	28.29	30.20	30.61	26.97	28.18	28.40
68912 20mg 2ml/3ml	N/A	N/A	N/A	N/A	56.49	53.85	54.07	46.32	57.77	56.20	49.17	37.16	52.69
69002 20mg 2ml/3ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Singles 28 mg.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>CROMOLYN TOTAL:</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>41.66</b>	<b>37.40</b>	<b>38.48</b>	<b>37.98</b>	<b>37.58</b>	<b>37.82</b>	<b>33.78</b>	<b>29.88</b>	<b>35.42</b>
<b>ACETYL CYSTEINE:</b>													
08104/18104 10% 4ML	18.28	18.07	17.66	17.41	17.33	18.14	18.21	17.32	17.60	17.93	17.13	16.76	16.52
08110/18110 10% 10ML	11.90	11.50	11.85	11.39	11.25	11.35	11.82	11.68	11.42	11.40	11.08	11.33	11.01
08130/18130 10% 30ML	29.93	29.25	29.66	28.44	27.60	27.11	29.20	29.05	28.52	27.44	28.11	29.47	28.01
08204/18204 20% 4ML	19.68	20.00	19.97	19.65	18.76	20.46	20.74	20.23	20.29	20.38	19.27	19.76	18.01
08210/18210 20% 10ML	13.09	13.44	13.54	12.56	12.81	13.16	13.19	13.07	12.87	13.37	12.62	12.90	11.90
08230/18230 20% 30ML	34.73	34.90	35.26	33.92	33.63	36.32	36.10	35.85	34.98	35.11	33.61	34.63	31.89
08200/18200 20% 100ML	48.56	48.58	50.00	47.75	45.21	49.32	49.24	47.71	47.46	48.98	47.89	47.16	42.07
<b>ACETYL CYSTEINE TOTAL:</b>	<b>20.11</b>	<b>20.79</b>	<b>21.31</b>	<b>21.55</b>	<b>20.38</b>	<b>21.66</b>	<b>21.56</b>	<b>21.16</b>	<b>21.49</b>	<b>21.18</b>	<b>19.67</b>	<b>20.18</b>	<b>19.67</b>
<b>ALBUTEROL:</b>													
69703 .083% 3ML	13.04	12.09	11.87	11.73	11.88	11.91	12.23	11.78	11.40	11.84	10.10	7.53	9.73
69733 .083% 3ML	12.03	12.61	12.50	12.72	12.69	13.04	12.34	12.00	10.74	9.17	9.58	7.76	8.35
A69703 .083% 3ML	N/A	N/A	7.00	N/A	N/A	N/A	N/A	8.50	N/A	8.50	8.50	N/A	7.50
69760 .083% 3ML	26.97	25.72	24.79	25.60	25.04	25.15	24.91	24.45	22.62	21.95	20.32	20.31	22.01
A69760 .083% 3ML	N/A	16.80	16.80	N/A	N/A	20.40	20.40	N/A	N/A	20.40	20.40	19.27	18.00
<b>ALBUTEROL TOTAL:</b>	<b>15.41</b>	<b>15.47</b>	<b>14.90</b>	<b>15.01</b>	<b>15.36</b>	<b>14.53</b>	<b>16.02</b>	<b>15.28</b>	<b>14.33</b>	<b>14.57</b>	<b>12.98</b>	<b>11.37</b>	<b>11.89</b>
<b>ISOETHARINE:</b>													
66103 .08% 3ML	5.14	5.24	4.95	4.89	4.97	4.86	4.73	4.97	5.05	4.85	4.45	4.60	4.50
66405 .1% 5ML	5.64	5.19	4.92	3.15	3.69	4.22	4.03	4.21	4.30	3.82	5.08	3.90	3.49
66003 .17% 3ML	5.40	5.45	4.85	5.13	4.79	5.31	5.40	4.97	5.02	5.25	4.92	4.92	4.89
65902 .25% 2ML	5.77	6.64	5.38	5.39	5.37	6.15	5.90	5.81	5.64	5.70	5.68	5.74	5.35
05212 1% .5ML	N/A	N/A	19.00	19.00	19.00	19.00	19.00	N/A	N/A	N/A	N/A	N/A	N/A
05214 1% .25ML	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>ISOETHARINE TOTAL:</b>	<b>5.35</b>	<b>5.39</b>	<b>4.94</b>	<b>4.74</b>	<b>4.67</b>	<b>4.96</b>	<b>4.91</b>	<b>4.85</b>	<b>4.92</b>	<b>4.88</b>	<b>4.74</b>	<b>4.74</b>	<b>4.50</b>
<b>METAPROTERENOL:</b>													
67803 .4% 2.5ML	7.59	7.01	6.08	7.20	6.63	7.21	6.49	6.65	6.89	6.55	6.69	6.12	5.89
67603 .6% 2.5ML	7.97	7.73	7.04	7.65	7.43	7.74	6.48	N/A	7.76	7.80	7.83	7.15	6.86
05513 5% .3ML	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
15530 5% 30ML	N/A	N/A	16.50	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>METAPROTERENOL TOTAL:</b>	<b>7.90</b>	<b>7.56</b>	<b>6.73</b>	<b>7.57</b>	<b>7.25</b>	<b>7.63</b>	<b>6.48</b>	<b>9.02</b>	<b>7.49</b>	<b>7.41</b>	<b>7.55</b>	<b>6.84</b>	<b>6.56</b>
<b>SODIUM CHLORIDE:</b>													
62003 .45% 3ML	10.36	12.40	12.08	12.00	12.00	N/A	14.00	13.00	14.00	14.00	13.00	N/A	N/A
82003 .45% 3ML	12.29	9.20	9.31	8.07	8.75	8.70	10.34	N/A	9.66	10.10	7.90	10.04	8.04
62005 .45% 5ML	7.29	13.38	7.60	N/A	13.00	N/A	14.00	N/A	14.00	14.00	13.41	14.00	N/A
82005 .45% 5ML	7.29	13.38	9.00	9.83	7.38	N/A	8.69	10.36	8.94	8.79	8.88	10.36	8.19
63001 .9% 1ML	N/A	N/A	N/A	19.38	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
63003 .9% 3ML	9.89	7.44	7.55	7.66	7.21	8.06	5.82	7.06	27.50	12.71	10.32	12.60	13.00

DL-TX 84361

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Day Laboratories  
1994/1995 Average Price

## SHELF CARTONS

Prepared by: S. Gemo  
Filename: AVGPRI  
Last Update: 12/30/94

Description	Jan 1994 Avg Price	Feb 1994 Avg Price	Mar 1994 Avg Price	Apr 1994 Avg Price	May 1994 Avg Price	June 1994 Avg Price	July 1994 Avg Price	Aug 1994 Avg Price	Sept 1994 Avg Price	Oct 1994 Avg Price	Nov 1994 Avg Price	Dec 1994 Avg Price	Jan 1995 Avg Price
83003 .9% 3ML	8.89	9.64	9.78	9.48	8.83	9.29	8.92	7.76	8.86	9.63	9.35	8.62	8.38
83103 .9% 3ML	N/A	N/A	14.00	13.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.00
D63003 .9% 3ML	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
63005 .9% 5ML	9.89	8.01	10.13	11.58	8.88	13.00	13.00	13.00	10.14	13.00	13.00	13.00	13.00
83005 .9% 5ML	8.15	9.20	9.60	9.10	8.90	9.60	9.69	9.32	12.17	9.12	9.89	9.29	8.61
83105 .9% 5ML	N/A	N/A	12.85	N/A	N/A	N/A	N/A	N/A	N/A	14.00	7.14	N/A	N/A
63010 .9% 5ML	12.00	11.59	11.35	11.00	11.00	12.00	12.00	12.00	12.00	12.00	N/A	N/A	12.00
63015 .9% 15ML	14.42	11.18	12.07	15.03	10.94	14.10	13.00	N/A	12.74	13.00	N/A	13.00	6.00
83015 .9% 15ML	4.09	5.62	6.41	5.89	5.57	5.43	6.01	5.72	5.74	5.77	5.55	5.94	5.48
B63015 .9% 15ML	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
03003 .9% 3ML	30.07	29.82	29.47	29.51	28.86	29.92	29.69	29.77	29.20	30.16	29.14	28.86	29.15
03005 .9% 5ML	29.46	28.50	28.78	28.98	28.20	29.33	29.01	26.72	30.14	28.93	28.32	28.03	28.08
03010 .9% 10ML	28.99	29.08	29.28	29.75	27.71	29.69	28.96	29.17	29.37	30.75	28.65	28.43	29.37
03020 .9% 20ML	29.81	30.50	31.32	32.34	32.74	30.48	36.00	29.51	29.42	32.35	36.00	36.00	36.00
C03020 .9% 20ML	N/A	N/A	N/A	100.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
64015 3% 15ML	25.95	25.41	26.49	26.51	25.97	26.04	25.15	25.38	26.21	25.46	25.38	26.52	26.52
64115 10% 15ML	27.16	25.44	26.98	26.34	25.11	24.56	26.09	25.35	25.00	26.58	25.85	26.22	25.83
SODIUM CHLORIDE TOTAL:	10.03	10.73	11.33	11.16	10.10	10.79	9.75	9.37	11.10	10.42	10.19	9.90	9.62
MDD SODIUM CHLORIDE:													
50120 .9% 120ML	26.48	21.92	(45.64)	26.05	36.48	10.49	21.72	21.18	94.70	(5.05)	13.75	18.34	3.75
50300 .9% 300ML	22.64	25.25	21.80	25.80	21.71	17.82	25.04	N/A	20.18	9.83	13.37	20.81	22.02
MDD TOTAL:	22.68	25.12	22.20	25.81	11.44	12.62	24.03	(20.66)	29.74	19.16	13.47	19.87	20.50
PURIFIED WATER:													
61003 3ML	10.50	N/A	9.06	12.36	13.00	14.00	14.00	N/A	N/A	14.00	14.00	N/A	N/A
81003 3ML	13.40	N/A	10.63	10.65	9.95	8.22	10.78	9.53	10.50	10.20	10.59	9.94	8.80
61005 5ML	10.58	10.50	12.67	N/A	N/A	10.45	N/A	N/A	14.00	14.00	N/A	14.00	N/A
81005 5ML	14.00	N/A	10.78	7.53	10.08	10.95	9.66	10.64	8.74	8.50	9.35	10.50	9.28
TOTAL PURIFIED WATER:	10.45	10.31	8.66	7.90	9.43	9.01	9.43	10.09	1.64	9.35	10.00	9.74	9.00
OTHER PRODUCTS:	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
TOTAL ALL PRODUCTS:	14.22	14.42	14.15	14.07	18.93	16.06	15.35	15.07	14.74	15.63	14.46	12.77	13.54

DL-TX 84362

## CONFIDENTIAL

Dey Laboratories  
1994/1995 Average Price

EACHES

Prepared by: S. Gemo  
Filename: AVGPRI  
Last Update: 02/01/95

Description	Jan 1994 Avg Price	Feb 1994 Avg Price	Mar 1994 Avg Price	Apr 1994 Avg Price	May 1994 Avg Price	June 1994 Avg Price	July 1994 Avg Price	Aug 1994 Avg Price	Sept 1994 Avg Price	Oct 1994 Avg Price	Nov 1994 Avg Price	Dec 1994 Avg Price	Jan 1995 Avg Price
<b>CROMOLYN SODIUM:</b>													
68902 20mg 2ml/3ml	0.00	0.00	0.00	0.00	0.48	0.47	0.44	0.47	0.50	0.51	0.45	0.47	0.47
68912 20mg 2ml/3ml	0.00	0.00	0.00	0.00	0.47	0.45	0.45	0.39	0.48	0.47	0.41	0.31	0.44
69002 20mg 2ml/3ml	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Singles 26 mg.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>CROMOLYN TOTAL:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.69</b>	<b>0.62</b>	<b>0.64</b>	<b>0.63</b>	<b>0.63</b>	<b>0.63</b>	<b>0.56</b>	<b>0.50</b>	<b>0.59</b>
<b>ACETYL CYSTEINE:</b>													
08104/18104 10% 4ML	1.52	1.51	1.47	1.45	1.44	1.51	1.52	1.44	1.47	1.49	1.43	1.40	1.38
08110/18110 10% 10ML	3.97	3.83	3.95	3.80	3.75	3.78	3.94	3.89	3.81	3.80	3.69	3.78	3.67
08130/18130 10% 30ML	9.98	9.75	9.89	9.48	9.20	9.04	9.73	9.68	9.51	9.15	9.37	9.82	9.34
08204/18204 20% 4ML	1.64	1.67	1.66	1.64	1.56	1.71	1.73	1.69	1.69	1.70	1.61	1.65	1.50
08210/18210 20% 10ML	4.36	4.48	4.51	4.19	4.27	4.39	4.40	4.36	4.29	4.46	4.21	4.30	3.97
08230/18230 20% 30ML	11.58	11.63	11.75	11.31	11.21	12.11	12.03	11.95	11.66	11.70	11.20	11.54	10.63
08200/18200 20% 100ML	48.56	48.58	50.00	47.75	45.21	49.32	49.24	47.71	47.46	48.38	47.89	47.16	42.07
<b>ACETYL CYSTEINE TOTAL:</b>													
<b>ALBUTEROL:</b>													
69703 .083% 3ML	0.52	0.48	0.47	0.47	0.48	0.48	0.49	0.47	0.46	0.47	0.40	0.30	0.39
69733 .083% 3ML	0.40	0.42	0.42	0.42	0.42	0.43	0.41	0.40	0.36	0.31	0.32	0.26	0.28
A69703 .083% 3ML	0.00	0.00	0.28	0.00	0.00	0.00	0.00	0.34	0.00	0.34	0.34	0.00	0.30
69760 .083% 3ML	0.45	0.43	0.41	0.43	0.42	0.42	0.42	0.41	0.38	0.37	0.34	0.34	0.37
A69760 .083% 3ML	0.00	0.28	0.28	0.00	0.00	0.34	0.34	0.00	0.00	0.34	0.34	0.32	0.30
<b>ALBUTEROL TOTAL:</b>													
<b>ISOETHARINE:</b>													
66103 .08% 3ML	0.21	0.21	0.20	0.20	0.20	0.19	0.19	0.20	0.20	0.19	0.18	0.18	0.18
66405 .1% 5ML	0.23	0.21	0.20	0.13	0.15	0.17	0.16	0.17	0.17	0.15	0.20	0.16	0.14
66003 .17% 3ML	0.22	0.22	0.19	0.21	0.19	0.21	0.22	0.20	0.20	0.21	0.20	0.20	0.20
65902 .25% 2ML	0.23	0.27	0.22	0.22	0.21	0.25	0.24	0.23	0.23	0.23	0.23	0.23	0.21
05212 1% 5ML	0.00	0.00	0.38	0.38	0.38	0.38	0.38	0.00	0.00	0.00	0.00	0.00	0.00
05214 1% .25ML	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>ISOETHARINE TOTAL:</b>													
<b>METAPROTERENOL:</b>													
67803 .4% 2.5ML	0.30	0.28	0.24	0.29	0.27	0.29	0.26	0.27	0.28	0.26	0.27	0.24	0.24
67603 .6% 2.5ML	0.32	0.31	0.28	0.31	0.30	0.31	0.26	0.00	0.31	0.31	0.31	0.29	0.27
05513 5% 3ML	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15530 5% 30ML	0.00	0.00	16.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>METAPROTERENOL TOTAL:</b>													
<b>SODIUM CHLORIDE:</b>													
62003 .45% 3ML	0.10	0.12	0.12	0.12	0.12	0.00	0.14	0.13	0.14	0.14	0.13	0.00	0.00
82003 .45% 3ML	0.12	0.09	0.09	0.08	0.09	0.09	0.10	0.00	0.10	0.10	0.08	0.10	0.08
62005 .45% 5ML	0.07	0.13	0.08	0.00	0.13	0.00	0.14	0.00	0.14	0.14	0.13	0.14	0.00
82005 .45% 5ML	0.07	0.13	0.09	0.10	0.07	0.00	0.09	0.10	0.09	0.09	0.09	0.10	0.08
63001 .9% 1ML	0.00	0.00	0.00	0.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
63003 .9% 3ML	0.10	0.07	0.08	0.08	0.07	0.08	0.06	0.07	0.27	0.13	0.10	0.13	0.13

DL-TX 84363

CONFIDENTIAL

Dey Laboratories  
1994/1995 Average Price

EACHES

Prepared by: S. Gemo  
Filename: AVGPRI  
Last Update: 02/01/95

Description	Jan 1994 Avg Price	Feb 1994 Avg Price	Mar 1994 Avg Price	Apr 1994 Avg Price	May 1994 Avg Price	June 1994 Avg Price	July 1994 Avg Price	Aug 1994 Avg Price	Sept 1994 Avg Price	Oct 1994 Avg Price	Nov 1994 Avg Price	Dec 1994 Avg Price	Jan 1995 Avg Price
83003 .9% 3ML	0.09	0.10	0.10	0.09	0.09	0.09	0.09	0.08	0.09	0.10	0.09	0.09	0.08
83103 .9% 3ML	0.00	0.00	0.14	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D63003 .9% 3ML	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
63005 .9% 5ML	0.10	0.08	0.10	0.12	0.09	0.13	0.13	0.13	0.10	0.13	0.13	0.13	0.13
83005 .9% 5ML	0.08	0.09	0.10	0.09	0.09	0.10	0.10	0.09	0.12	0.09	0.10	0.09	0.09
83105 .9% 5ML	0.00	0.00	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.14	0.07	0.00	0.00
63010 .9% 5ML	0.24	0.23	0.23	0.22	0.22	0.24	0.24	0.24	0.24	0.24	0.00	0.00	0.24
63015 .9% 15ML	0.29	0.22	0.24	0.30	0.22	0.28	0.26	0.00	0.25	0.26	0.00	0.26	0.12
83015 .9% 15ML	0.17	0.23	0.27	0.25	0.23	0.23	0.25	0.24	0.24	0.24	0.23	0.25	0.23
B63015 .9% 15ML	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
03003 .9% 3ML	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12
03005 .9% 5ML	0.12	0.11	0.12	0.12	0.11	0.12	0.12	0.11	0.12	0.12	0.11	0.11	0.11
03010 .9% 10ML	0.23	0.23	0.23	0.24	0.22	0.24	0.23	0.23	0.23	0.25	0.23	0.23	0.23
03020 .9% 20ML	0.30	0.30	0.31	0.32	0.33	0.30	0.36	0.30	0.29	0.32	0.36	0.36	0.36
C03020 .9% 20ML	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
64015 3% 15ML	0.52	0.51	0.53	0.53	0.52	0.52	0.50	0.51	0.52	0.51	0.51	0.53	0.53
64115 10% 15ML	0.54	0.51	0.54	0.53	0.50	0.49	0.52	0.51	0.50	0.53	0.52	0.52	0.52
SODIUM CHLORIDE TOTAL:													
MDD SODIUM CHLORIDE:													
50120 .9% 120ML	4.41	3.65	(7.61)	4.34	6.08	1.75	3.62	3.53	15.78	(0.84)	2.29	3.06	0.63
50300 .9% 300ML	3.77	4.21	3.63	4.30	3.62	2.97	4.17	0.00	3.36	1.64	2.23	3.47	3.67
MDD TOTAL:													
PURIFIED WATER:													
61003 3ML	0.11	0.00	0.09	0.12	0.13	0.14	0.14	0.00	0.00	0.14	0.14	0.00	0.00
81003 3ML	0.13	0.00	0.11	0.11	0.10	0.08	0.11	0.10	0.11	0.10	0.11	0.10	0.09
61005 5ML	0.11	0.11	0.13	0.00	0.00	0.10	0.00	0.00	0.14	0.14	0.00	0.14	0.00
81005 5ML	0.14	0.00	0.11	0.08	0.10	0.11	0.10	0.11	0.09	0.09	0.09	0.11	0.09
TOTAL PURIFIED WATER:													
OTHER PRODUCTS:													
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

DL-TX 84364



CONFIDENTIAL

Day Laboratories  
A/R Roll-Forward  
For the Year 1995Prepared By:  
Filename: 95RUPWD  
Last Update: 02/05/95

Description	Usage Code	Query Name	January 1995	February 1995	March 1995	April 1995	May 1995	June 1995	July 1995	August 1995	September 1995	October 1995	November 1995	December 1995	Year-to-Date 1995
Beginning Balance			15,000,163.08												15,000,163.08
Total Gross Sales		MEGROSS	20,280,799.00												20,280,799.00
Deductions:															
Chargebacks:															(3,113,971.48)
Regular	C	MECHGBKS	(3,113,971.48)												0.00
One-Time	A	MECHGBKS	0.00												0.00
Total Chargebacks			(3,113,971.48)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,113,971.48)
Returns															(19,407.87)
Expired - Destroyed	D	MEADJ	(19,407.87)												(19,407.87)
Expired - Returned	E	MEADJ	(12,795.99)												(12,795.99)
Product Quality	F	MEADJ	(14.00)												(14.00)
Non Fit Co. Damage	G	MEADJ	(8,330.97)												(8,330.97)
Day Error	H	MEADJ	(2,817.34)												(2,817.34)
Discontinued Use	J	MEADJ	(2,054.00)												(2,054.00)
Freight Co. Damage	K	MEADJ	(7,094.59)												(7,094.59)
Customer Order Error	L	MEADJ	(183.14)												(183.14)
Customer Overstock	M	MEADJ	(943.84)												(943.84)
Product Recall	N	MEADJ	0.00												0.00
Total Returns			(51,321.69)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(51,321.69)
Pricing Errors															(14,185.59)
Pricing Error Credit	O	MEADJ	(14,185.59)												0.00
Pricing Error Invoice	Q	MEADJ	0.00												0.00
Price Differential	S	MEADJ	0.00												288.72
OM w/ Lot Tracking	9	MEADJ	288.72												288.72
Total Pricing Errors			(13,896.84)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(13,896.84)
Short-Ships															0.00
Consigned	R	MEADJ	0.00												0.00
Day Error	T	MEADJ	0.00												0.00
Misdelivered	U	MEADJ	0.00												(1,808.24)
Freight Co.	V	MEADJ	(1,808.24)												408.08
Unable to Prove	W	MEADJ	408.08												(1,400.16)
Total Short-Ships			(1,400.16)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,400.16)
Rebates															(8,798.00)
Dealer Rebates	B	MEBATES	(8,798.00)												0.00
Homework Rx Rebates	Z	MEBATES	0.00												(8,798.00)
			(8,798.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(8,798.00)
Total Deductions			(3,187,448.16)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,187,448.16)
Net Sales		MEINVREG	17,093,351.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,093,351.44
Freight-out Invoices		MEINVREG	2,192.35												2,192.35
Freight-out Credits		MEINVREG	0.00												0.00
Net A/R Additions		MEINVREG	17,095,543.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,095,543.79
Cash Receipts:															(11,887,458.78)
Cash Receipts - 1045		MECASH	(11,887,458.78)												0.00
Cash Receipts - 1030		MECASH	0.00												(282,190.02)
Discounts		MECASH	(282,190.02)												(2,305.95)
B.D. Write-off		MANUAL	(2,305.95)												0.00
Cash Receipts - 1045		MANUAL	0.00												1,362.67
Recless		MANUAL	0.00												0.00
Outl. Check Req.		MANUAL	1,362.67												0.00
Total Cash Receipts			(12,150,592.09)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(12,150,592.09)

DL-TX 84365

CONFIDENTIAL

DEY LABORATORIES, INC.  
MONTHLY NET CONTRIBUTION MARGIN I  
JANUARY 31, 1995

PREPARED BY: S. GEMO  
FILE NAME: 105MARGIN  
LAST UPDATE: 02/01/95

NET SALES (CARTONS) (A)	GROSS SALES (CARTONS) (B)	IMS NUMBER	DESCRIPTION	NET SALES DOLLARS	DIRECT			FULLY ABSORBED (C)		
					TOTAL COST	CONTRIBUTION MARGIN	MARGIN % OF SALES	TOTAL COST	CONTRIBUTION MARGIN	MARGIN % OF SALES
32,169	32,612	28300	ACETYLCYSTEINE	632,667	252,620	380,047	60.07%	264,363	368,304	58.21%
774,423	775,196	28112	ALBUTEROL	8,709,293	905,962	7,803,331	89.60%	2,289,881	6,419,412	73.71%
87,342	87,480	28112	CROMOLYN	3,094,062	393,622	2,700,440	87.28%	776,671	2,317,391	74.90%
11,566	12,112	28112	ISOETHARINE	52,217	16,582	35,635	68.24%	33,721	18,496	35.42%
42,490	42,940	28112	METAPROTERENOL	278,788	67,985	210,803	75.61%	128,745	150,043	53.82%
109,753	110,060	10620	SODIUM CHLORIDE	1,055,907	643,608	412,299	39.05%	704,232	351,675	33.31%
266	290	10620	PURIFIED WATER	2,394	1,624	770	32.16%	1,624	770	32.16%
0	0	N/A	VARIOUS	0	0	0	N/A	0	0	N/A
(24)	0	10620	MDD SOD CHLORIDE	(492)	0	(492)	N/A	0	(492)	N/A
1,058,015	1,060,690			13,824,836	2,282,003	11,542,833	83.50%	4,199,236	9,625,600	59.53%
LESS: CASH DISCOUNTS				0		0			0	
ADMIN. FEES				(361,000)		(361,000)			(361,000)	
MEDICAID REBATES				(97,000)		(97,000)			(97,000)	
CONTRACT REVENUE				(138,000)		(138,000)			(138,000)	
ESTIMATED NET SALES				13,228,836	2,282,003	10,946,833	82.75%	4,199,236	9,029,600	68.26%
(A)										

(A) Agrees to Monthly Net Sales Report.

(B) 'Net Sales' are net of various credit memos issued for expired products, returned goods, etc. Because these units generally can not be returned to stock and resold, it is necessary to calculate Cost of Goods Sold based on gross sales units.

(C) Overhead rates per vial are as follows:

Dey produced drug products	0.0566
Dey produced Saline/Purified w	0.0400
Contract products - Saline	0.0000
Contract products - Drug	0.0566

NOTE: All amounts on this and accompanying schedules were input with cents and rounded to the nearest dollar; therefore, minor rounding errors may exist.

DL-TX 84366

DEY LABORATORIES, INC.  
MONTHLY NET CONTRIBUTION MARGIN  
JANUARY 31, 1995

PREPARED BY: S. GEMO  
FILE NAME: 195MARGIN  
LAST UPDATE: 01-Mar-95

NET SALES (CARTONS) (A)	GROSS SALES (CARTONS) (B)	IMS NUMBER	PRODUCT NUMBER	DESCRIPTION	NET SALES DOLLARS	DIRECT				FULLY ABSORBED			
						COST PER CARTON	TOTAL COST	CONTRIBUTION MARGIN	MARGIN % OF SALES	COST PER CARTON	TOTAL COST	CONTRIBUTION MARGIN	MARGIN % OF SALES
CONFIDENTIAL	7,874	7,914	28300	18104	130,049	10.8399	84,204	45,845	35.25%	11,3191	89,579	40,470	31.12%
	4,781	4,800	28300	18110	52,617	4.6409	22,276	30,341	57.66%	4.8107	23,091	29,526	56.11%
	1,415	1,484	28300	18130	39,841	6.4144	9,391	30,250	76.31%	6.5842	9,639	30,002	75.68%
	4,412	4,470	28300	18204	79,479	11.0894	49,556	29,923	37.65%	11.7656	52,592	26,887	33.83%
	5,682	5,700	28300	18210	67,615	4.8846	27,842	38,773	58.82%	5.0544	28,810	38,805	57.38%
	7,220	7,356	28300	18230	230,243	7.3311	53,928	176,315	76.56%	7.9009	55,177	175,066	76.04%
	785	908	28300	18200	33,023	5.9723	5,423	27,600	83.56%	6.0289	5,474	27,549	83.42%
	32,169	32,612		TOTAL ACETYL CYSTEINE	632,667		252,620	380,047	60.07%		264,363	368,304	58.21%
	596,207	596,768	28112	69703	5,320,955	0.9628	576,494	4,744,461	89.17%	2.3778	1,423,751	3,897,204	73.24%
	10,613	10,644	28112	69733	88,829	1.2909	13,740	74,889	84.50%	2.9889	31,814	56,815	64.10%
	22,420	22,420	28112	A69703	166,150	1.0650	24,326	143,824	85.53%	2.5000	56,050	112,100	66.67%
	138,071	138,252	28112	69780	3,039,543	2.0235	279,753	2,759,790	90.80%	5.4195	749,257	2,290,286	75.35%
	5,112	5,112	28112	A69760	92,016	2.2786	11,649	80,367	87.34%	5.0748	29,010	63,006	68.47%
	774,423	775,196		TOTAL ALBUTEROL	8,709,293		905,962	7,803,331	89.80%		2,269,681	6,419,412	73.71%
	82,090	82,186	28210	68902	1,763,563	3.5463	220,459	1,543,104	87.50%	6.9423	431,575	1,331,988	75.53%
	25,252	25,314	28210	68912	1,330,499	6.8406	173,163	1,157,336	86.99%	13.6328	345,096	985,403	74.06%
DL-IX 84367	87,342	87,490		TOTAL CROMOLYN	3,094,062		393,622	2,700,440	87.28%		776,671	2,317,391	74.90%
	4,463	4,628	28112	66103	20,104	1.3095	6,060	14,044	69.85%	2.7245	12,609	7,495	37.28%
	2,144	2,220	28112	66405	7,491	1.4333	3,182	4,309	57.52%	2.8463	6,323	1,166	15.59%
	4,462	4,528	28112	66003	21,804	1.4179	6,420	15,384	70.55%	2.8329	12,827	8,977	41.17%
	527	736	28112	65902	2,818	1.2497	920	1,898	67.36%	2.6647	1,961	857	30.40%
	0		28112	05212	0	5.3178	0	0	N/A	8.1478	0	0	N/A
	0		28112	05214	0	5.1507	0	0	N/A	7.9807	0	0	N/A
	11,596	12,112		TOTAL ISOETHARINE	52,217		16,582	35,635	68.24%		33,721	18,496	35.42%
	13,089	13,360	28112	67803	77,101	1.4335	19,152	57,949	75.16%	2.8485	38,056	39,045	50.64%
	29,401	29,580	28112	67803	201,687	1.6509	48,834	152,853	75.79%	3.0659	90,889	110,998	55.03%
	0		28112	05513	0	7.1193	0	0	N/A	9.9493	0	0	N/A
	0		28112	15530	0	7.5000	0	0	N/A	7.5586	0	0	N/A
	42,490	42,940		TOTAL METAPROTERENOL	278,788		67,985	210,803	75.81%		128,745	150,043	53.82%
	0		10620	62003		2.2925	0	0	N/A	6.2925	0	0	N/A
			10620	62005		2.3497	0	0	N/A	6.3497	0	0	N/A
			10620	63001		7.6946	0	0	N/A	17.6946	0	0	N/A
	(7)		10620	63003	(91)	1.6290	0	(91)	N/A	5.6290	0	(91)	N/A
			10620	B63015		11.9074	0	0	N/A	31.9074	0	0	N/A
	560	560	10620	82003	5,309	6.3000	4,284	1,025	19.31%	6.3000	4,284	1,025	19.31%
	160	170	10620	82005	1,310	6.3000	1,071	239	18.24%	6.3000	1,071	239	18.24%
	(15)		10620	83103		5.6000	0	0	N/A	9.6000	0	0	N/A
	69,835	69,930	10620	83003	585,554	5.6000	391,808	193,946	33.12%	5.6000	391,808	193,946	33.12%
	3,672	3,676	10620	83015	20,106	3.0860	11,350	8,756	43.55%	3.0860	11,350	8,756	43.55%
			10620	D63003		0.0000	0	0	N/A	4.0000	0	0	N/A
	(1)		10620	83005		1.6290	0	(13)	N/A	5.6290	0	(13)	N/A
			10620	83105		5.8000	0	0	N/A	9.8000	0	0	N/A
	28,471	28,480	10620	83005	245,010	5.6000	159,488	85,522	34.91%	5.6000	159,488	85,522	34.91%
	(1)		10620	63010		1.2973	0	(12)	N/A	3.2973	0	(12)	N/A
	40	40	10620	63015	240	1.6862	67	173	71.90%	3.6862	147	83	36.56%

DEY LABORATORIES, INC.  
MONTHLY NET CONTRIBUTION MARGIN I  
JANUARY 31, 1995

PREPARED BY: S. GEMO  
FILE NAME: 195MARGIN  
LAST UPDATE: 01-Mar-95

NET SALES (A)	GROSS SALES (B)	IMS NUMBER	PRODUCT NUMBER	DESCRIPTION	NET SALES DOLLARS	DIRECT				FULLY ABSORBED			
						COST PER CARTON	TOTAL COST	CONTRIBUTION MARGIN	MARGIN % OF SALES	COST PER CARTON	TOTAL COST	CONTRIBUTION MARGIN	MARGIN % OF SALES
3,001	3,030	10620	C63015	.9% 15ml (Conc Portex)		0.0000	0	0	N/A	2.0000	0	0	N/A
2,312	2,346	10620	03003	.9% 3ml	87,478	11.1894	33,904	53,574	61.24%	21.1894	64,204	23,274	28.61%
1,079	1,124	10620	03005	.9% 5ml	84,926	12.8893	30,236	54,688	53.43%	22.8893	53,698	11,228	17.29%
(1)		10620	03010	.9% 10ml	31,691	7.7222	8,680	23,011	72.61%	12.7222	14,300	17,391	54.88%
		10620	03020	.9% 10ml	(36)	13.9296	0	(36)	N/A	17.9296	0	(36)	N/A
401	420	10620	C03020	.9% 10ml (Conc Portex)		48.3709	0	0	N/A	65.3709	0	0	N/A
147	162	10620	84015	3% 15ml	10,636	4.9653	2,094	8,542	60.31%	6.9653	2,934	7,702	72.41%
		10620	84115	10% 15ml	3,797	5.0781	823	2,974	78.33%	7.0781	1,147	2,650	69.80%
109,753	110,060			TOTAL SODIUM CHLORIDE	1,055,907		643,806	412,299	39.05%		704,232	351,675	33.31%
				PURIFIED WATER:									
		10620	81003	3ml		2.0683	0	0	N/A	6.0683	0	0	N/A
154	160	10620	81005	5ml		2.0629	0	0	N/A	6.0629	0	0	N/A
112	130	10620	81003	3ml	1,354	5.6000	896	458	33.83%	5.6000	896	458	33.83%
		10620	81005	5ml	1,040	5.6000	728	312	30.00%	5.6000	728	312	30.00%
266	290			TOTAL PURIFIED WATER	2,394		1,624	770	32.16%		1,624	770	32.16%
0	0	N/A		VARIOUS	0	0.0000	0	0	N/A	N/A	0	0	N/A
(2)		10620	50120	MDD SOD CHLORIDE:									
(22)		10620	50300	Nebu Sol .9% 120ml	(8)	8.7824	0	(8)	N/A	8.7824	0	(8)	N/A
				Nebu Sol .9% 300ml	(484)	10.3164	0	(484)	N/A	10.3164	0	(484)	N/A
(24)	0			TOTAL MDD SOD CHLORIDE	(492)		0	(492)	N/A		0	(492)	N/A
1,058,015	1,060,690			GRAND TOTAL	13,824,836		2,282,003	11,542,833	83.49%		4,199,236	9,625,600	69.63%
				LESS: CASH DISCOUNTS	(361,000)			(361,000)				(361,000)	
				ADMIN. FEES	(97,000)			(97,000)				(97,000)	
				MEDICAID REBATES	(136,000)			(136,000)				(136,000)	
				CONTRACT REVENUE									
				ESTIMATED NET SALES	13,226,836		2,282,003	10,946,833	82.75%		4,199,236	9,029,600	66.26%

(A) Agrees to Monthly Net Sales Report.

(B) "Net Sales" are net of various credit memos issued for expired products, returned goods, etc. Because these units generally can not be returned to stock and resold, it is necessary to calculate Cost of Goods Sold based on gross sales units.

(C) Overhead rates per vial are as follows:

Dey produced drug products 0.0566  
Dey produced Saline/Purified w 0.0400  
Contract products - Saline 0.0000  
Contract products - Drug 0.0566

NOTE: All amounts on this schedule were input with cents and rounded to the nearest dollar; therefore, minor rounding errors may exist.

CONFIDENTIAL

DL-TX 84368

DEY LABORATORIES  
MONTHLY NET CONTRIBUTION MARGIN I  
YTD 1995

PREPARED BY: S. Gemo  
FILE NAME: 1995YTD  
LAST UPDATE: 02-Feb-95

CONFIDENTIAL

DL-TX 84369

NET SALES (CARTONS) (A)	GROSS SALES (CARTONS) (B)	IMS NUMBER	PRODUCT NUMBER	DESCRIPTION	NET SALES DOLLARS	DIRECT				FULLY ABSORBED			
						COST PER CARTON	TOTAL COST	CONTRIBUTION MARGIN	MARGIN % OF SALES	COST PER CARTON	TOTAL COST	CONTRIBUTION MARGIN	MARGIN % OF SALES
7,874	7,914	28300	18104	ACETYL CYSTEINE:	130,049	10.6390	84,204	45,845	35.25%	11.3191	89,579	40,470	31.12%
4,781	4,800	28300	18110	10% 4ml, Mucosil	52,617	4.6409	22,276	30,341	57.66%	4.8107	23,091	29,528	56.11%
1,415	1,464	28300	18130	10% 30ml, Mucosil	39,841	6.4144	9,391	30,250	76.31%	6.5842	9,639	30,002	75.68%
4,412	4,470	28300	18204	20% 4ml, Mucosil	79,479	11.0864	49,556	29,923	37.65%	11.7856	52,592	26,887	33.63%
5,682	5,700	28300	18210	20% 10ml, Mucosil	67,815	4.8846	27,842	39,773	58.82%	5.0544	28,610	38,805	57.39%
7,220	7,356	28300	18230	20% 30ml, Mucosil	230,243	7.3311	53,928	176,315	76.58%	7.5009	55,177	175,066	76.04%
785	908	28300	18200	20% 100ml, Mucosil	33,023	5.9723	5,423	27,600	83.58%	6.0269	5,474	27,549	83.42%
32,169	32,612			TOTAL ACETYL CYSTEINE	632,667		252,620	380,047	60.07%		264,363	368,304	58.21%
598,207	598,768	28112	69703	ALBUTEROL:	5,320,955	0.9628	576,494	4,744,461	89.17%	2.3778	1,423,751	3,897,204	73.24%
10,613	10,644	28112	69733	.083% 3 ml. 25's	88,629	1.2909	13,740	74,889	84.50%	2.9889	31,814	56,815	64.10%
138,071	138,252	28112	69760	.083% 3 ml. 30's	3,039,543	2.0235	279,753	2,759,790	90.80%	5.4195	749,257	2,290,286	75.35%
22,420	22,420	28112	A69703	.083% 3 ml. 25's	168,150	1.0850	24,326	143,824	85.53%	2.5000	50,050	112,100	66.67%
5,112	5,112	28112	A69760	.083% 3 ml. 60's	92,016	2.2768	11,649	80,367	87.34%	5.6748	29,010	63,006	68.47%
774,423	775,196			TOTAL ALBUTEROL	6,709,293		905,962	7,803,331	89.60%		2,289,861	6,419,412	73.71%
62,090	62,166	28210	68902	CROMOLYN:	1,763,563	3.5463	220,459	1,543,104	87.50%	6.9423	431,575	1,331,988	75.53%
25,252	25,314	28210	68912	20mg/2ML (60)	1,330,499	6.8406	173,163	1,157,336	86.99%	13.6326	345,096	985,403	74.06%
87,342	87,480			TOTAL CROMOLYN	3,094,062		393,622	2,700,440	87.28%		776,671	2,317,391	74.90%
4,463	4,628	28112	66103	ISOETHARINE:	20,104	1.3095	6,060	14,044	69.85%	2.7245	12,609	7,495	37.28%
2,144	2,220	28112	66405	S/F .08% 3ml	7,491	1.4333	3,182	4,309	57.52%	2.8483	6,323	1,168	15.59%
4,462	4,528	28112	66003	S/F .17% 3ml	21,804	1.4179	6,420	15,384	70.55%	2.8329	12,827	8,977	41.17%
527	736	28112	65902	S/F .25% 2ml	2,818	1.2497	920	1,898	67.36%	2.6647	1,961	857	30.40%
0	0	28112	05212	S/F 1% .5ml	0	NA	0	0	N/A	N/A	0	0	N/A
0	0	28112	05214	S/F 1% .25ml	0	NA	0	0	N/A	N/A	0	0	N/A
11,596	12,112			TOTAL ISOETHARINE	52,217		16,562	35,655	68.24%		33,721	18,496	35.42%
13,089	13,360	28112	67803	METAPROTERENOL:	77,101	1.4335	19,152	57,949	75.16%	2.8485	38,056	39,045	50.64%
29,401	29,580	28112	67503	.4% 2.5ml	201,687	1.6509	48,834	152,853	75.79%	3.0659	90,689	110,998	55.03%
0	0	28112	05513	S/F 5% .3ml	0	NA	0	0	N/A	N/A	0	0	N/A
0	0	28112	15530	S/F 5% .30ml	0	NA	0	0	N/A	N/A	0	0	N/A
42,490	42,940			TOTAL METAPROTERENOL	278,788		67,985	210,803	75.61%		128,745	150,043	53.82%
0	0	10620	62003	SODIUM CHLORIDE:	0	NA	0	0	N/A	N/A	0	0	N/A
0	0	10620	62005	.46% 5ml	0	NA	0	0	N/A	N/A	0	0	N/A
0	0	10620	63001	.9% 1ml	0	NA	0	0	N/A	N/A	0	0	N/A
(7)	0	10620	63003	.9% 3ml	(91)	NA	0	(91)	N/A	N/A	0	(91)	N/A
0	0	10620	B63015	.9% 15ml	0	NA	0	0	N/A	N/A	0	0	N/A
680	680	10620	82003	.45% 3ml	5,309	6.3000	4,284	1,025	19.31%	6.3000	4,284	1,025	19.31%
160	170	10620	82005	.45% 5ml	1,310	6.3000	1,071	239	18.24%	6.3000	1,071	239	18.24%
(15)	0	10620	83103	.9% 3ml	0	NA	0	0	N/A	N/A	0	0	N/A
69,835	69,930	10620	83003	.9% 3ml	585,554	5.8000	391,608	193,946	33.12%	5.6000	391,608	193,946	33.12%
3,672	3,678	10620	83015	.9% 15ml	20,108	3.0860	11,350	8,758	43.55%	3.0860	11,350	8,758	43.55%
0	0	10620	D63003	.9% 3ml (DeVilbiss)	0	NA	0	0	N/A	N/A	0	0	N/A
(1)	0	10620	63005	.9% 5ml	(13)	NA	0	0	N/A	N/A	0	0	N/A
0	0	10620	83105	.9% 5ml	0	NA	0	0	N/A	N/A	0	0	N/A
28,471	28,480	10620	83005	.9% 5ml	245,010	5.8000	159,486	85,522	34.91%	5.6000	159,486	85,522	34.91%
(1)	0	10620	63010	.9% 10ml	(12)	NA	0	(12)	N/A	N/A	0	(12)	N/A
40	40	10620	63015	.9% 15ml	240	1.6862	67	173	71.90%	3.8862	147	93	38.56%

DEY LABORATORIES  
MONTHLY NET CONTRIBUTION MARGIN I  
YTD 1995

PREPARED BY: S. Gemo  
FILE NUMBER: 1905YTD  
LAST UPDATE: 02-Feb-95

CONFIDENTIAL

NET SALES (CARTONS) (A)	GROSS SALES (CARTONS) (B)	IMS NUMBER	PRODUCT NUMBER	DESCRIPTION	NET SALES DOLLARS	DIRECT				FULLY ABSORBED			
						COST PER CARTON	TOTAL COST	CONTRIBUTION MARGIN	MARGIN % OF SALES	COST PER CARTON	TOTAL COST	CONTRIBUTION MARGIN	MARGIN % OF SALES
0	0	10620	C63015	.9% 15ml (Conc Portex)	0	NA	0	0	N/A	N/A	0	0	N/A
3,001	3,030	10620	03003	.9% 3ml	87,478	11,1894	33,904	53,574	61.24%	21,1894	64,204	23,274	26.61%
2,312	2,346	10620	03005	.9% 5ml	64,926	12,8593	30,238	34,688	53.43%	22,8593	53,698	11,228	17.29%
1,079	1,124	10620	03010	.9% 10ml	31,691	7,7222	8,680	23,011	72.61%	12,7222	14,300	17,391	54.88%
(1)	0	10620	03020	.9% 10ml	(36)	NA	0	(36)	N/A	N/A	0	(36)	N/A
0	0	10620	C03020	.9% 10ml (Conc Portex)	0	NA	0	0	N/A	N/A	0	0	N/A
401	420	10620	64015	3% 15ml	10,636	4,9863	2,094	8,542	80.31%	6,9863	2,934	7,702	72.41%
147	162	10620	64115	10% 15ml	3,797	5,0781	823	2,974	78.33%	7,0781	1,147	2,650	69.80%
109,753	110,060			TOTAL SODIUM CHLORIDE	1,055,907		643,608	412,299	39.05%		704,232	351,675	33.31%
0	0	10620	61003	PURIFIED WATER:	0	NA	0	0	N/A	N/A	0	0	N/A
0	0	10620	61005	3ml	0	NA	0	0	N/A	N/A	0	0	N/A
154	160	10620	81003	3ml	1,354	5,6000	896	456	33.63%	5,6000	696	456	33.63%
112	130	10620	81005	5ml	1,040	5,6000	728	312	30.00%	5,6000	728	312	30.00%
266	290			TOTAL PURIFIED WATER	2,394		1,624	770	32.16%		1,624	770	32.16%
0	0	N/A		VARIOUS	0	NA	0	0	N/A	N/A	0	0	N/A
(2)	0	10620	50120	MDD SOD CHLORIDE:	(8)	NA	0	(8)	N/A	N/A	0	(8)	N/A
(22)	0	10620	50300	Nebu Sol .9% 120ml	(484)	NA	0	(484)	N/A	N/A	0	(484)	N/A
(24)	0			TOTAL MDD SOD CHLORIDE	(492)		0	(492)	N/A		0	(492)	N/A
1,058,015	1,060,690			GRAND TOTAL	13,624,836		2,282,003	11,542,833	83.49%		4,199,236	9,625,600	69.63%
				LESS: CASH DISCOUNTS	0			0				0	
				ADMIN. FEES	(361,000)			(361,000)				(361,000)	
				MEDICAID REBATES	(97,000)			(97,000)				(97,000)	
				CONTRACT REVENUE	(138,000)			(138,000)				(138,000)	
				ESTIMATED NET SALES	13,228,836		2,282,003	10,946,833	82.75%		4,199,236	9,029,600	68.26%

(A) Agrees to Monthly Net Sales Report.

(B) "Net Sales" are net of various credit memos issued for expired products, returned goods, etc. Because these units generally can not be returned to stock and resold, it is necessary to calculate Cost of Goods Sold based on gross sales units.

(C) Overhead rates per vial are as follows:

Dey produced drug products 0.0566  
Dey produced Saline/Purified w. 0.0400  
Contract products - Saline 0.0000  
Contract products - Drug 0.0566

NOTE: All amounts on this schedule were input with cents and rounded to the nearest dollar; therefore, minor rounding errors may exist.

DL-TX 84370

IMS NUMBER	PRODUCT NUMBER	DESCRIPTION	FULLY ABSORBED - MARGIN % OF SALES														
			December 1994	January 1995	February 1995	March 1995	April 1995	May 1995	June 1995	July 1995	August 1995	September 1995	October 1995	November 1995	December 1995		
CONFIDENTIAL	28300	18104	ACETYLCHOLINE: 10% 4ml, Mucooil	31.11%	31.12%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
	28300	18110	10% 10ml, Mucooil	57.40%	56.11%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
	28300	18130	10% 30ml, Mucooil	75.80%	75.66%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
	28300	18204	20% 4ml, Mucooil	39.92%	39.53%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
	28300	18210	20% 10ml, Mucooil	60.27%	57.30%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
	28300	18230	20% 30ml, Mucooil	77.04%	76.04%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
	28300	18200	20% 100ml, Mucooil	85.90%	83.42%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
			TOTAL ACETYLCHOLINE	59.79%	58.21%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
			ALBUTEROL:														
	28112	69703	.083% 3 ml, 25's	67.79%	73.24%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	28112	69733	.083% 3 ml, 30's	65.56%	64.10%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	28112	A69703	.083% 3 ml, 25's	N/A	66.67%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	28112	69790	.083% 3 ml, 60's	74.74%	75.35%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	28112	A69760	.083% 3 ml, 60's	72.44%	68.47%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
			TOTAL ALBUTEROL	71.56%	73.71%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
		CROMOLYN:															
28210	69902	20mg/2ML (60)	76.31%	75.53%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
28210	69912	20mg/2ML (120)	64.33%	74.06%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
		TOTAL CROMOLYN	73.50%	74.90%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
		ISOETHARINE:															
28112	66103	S/F .08% 3ml	41.70%	37.28%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
28112	66405	S/F .1% 5ml	30.84%	15.59%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
28112	66003	S/F .17% 3ml	43.93%	41.17%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
28112	65902	S/F .25% 2ml	55.06%	30.40%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
28112	05212	S/F 1% .5ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
28112	05214	S/F 1% .25ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
		TOTAL ISOETHARINE	42.83%	35.42%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
		METAPROTERENOL:															
28112	67803	.4% 2.5ml	54.29%	50.64%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
28112	67509	.6% 2.5ml	59.38%	55.03%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
28112	05518	S/F 5% .3ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
28112	15530	S/F 5% .30ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
		TOTAL METAPROTERENOL	58.00%	53.82%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
		SODIUM CHLORIDE:															
10620	62003	.45% 3ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
10620	62006	.45% 5ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
10620	63001	.9% 1ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
10620	63003	.9% 3ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
10620	B63015	.9% 15ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
10620	62003	.45% 3ml	37.12%	19.31%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
10620	62006	.45% 5ml	35.39%	18.24%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
10620	63103	.9% 3ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
10620	63003	.9% 3ml	34.72%	33.12%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
10620	63015	.9% 15ml	46.04%	43.55%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
10620	D63003	.9% 3ml (DeVilbiss)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
10620	63005	.9% 5ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
10620	63105	.9% 5ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
10620	63005	.9% 5ml	39.46%	34.91%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
10620	63010	.9% 10ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
10620	63015	.9% 15ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
10620	C63015	.9% 15ml (Conc Parlex)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
10620	03003	.9% 3ml	28.33%	26.61%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
10620	03005	.9% 5ml	N/A	17.20%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
10620	03010	.9% 10ml	56.65%	54.88%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	

CONFIDENTIAL

DI, TX 84374



DEV LABORATOR  
MONTHLY NET CONTRIBUTION MARGIN I

S. Gemo  
%MARGIN  
02/01/95

IMS NUMBER	PRODUCT NUMBER	DESCRIPTION	December 1994	FULLY ABSORBED - MARGIN % OF SALES											
				January 1995	February 1995	March 1995	April 1995	May 1995	June 1995	July 1995	August 1995	September 1995	October 1995	November 1995	December 1995
10620	03020	.9% 10ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
10620	03020	.9% 10ml (Conc Portex)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
10620	64015	3% 15ml	75.32%	72.41%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
10620	64115	10% 15ml	74.94%	69.80%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
		TOTAL SODIUM CHLORIDE	36.83%	33.31%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
		PURIFIED WATER:													
10620	61003	3ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
10620	61005	5ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
10620	61003	3ml	27.57%	33.83%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
10620	61005	5ml	N/A	30.00%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
		TOTAL PURIFIED WATER	N/A	32.16%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
N/A		VARIOUS	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
		MDO SOD CHLORIDE:													
10620	50120	Nebu Sol .9% 120ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
10620	50300	Nebu Sol .9% 300ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
		TOTAL MDO SOD CHLORIDE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
		GRAND TOTAL	67.41%	69.63%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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DL-TX 84372